

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
Debtors. : (Jointly Administered)

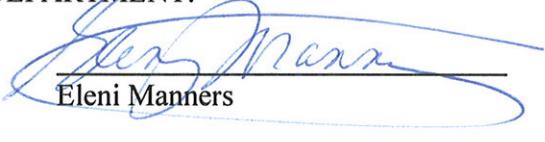
Ref. Docket No. 5601

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
)
) ss.:
COUNTY OF NEW YORK)

ELENI MANNERS, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On October 22, 2009, I caused to be served the "Notice of Hearing on Motion of PB Capital to Include Certain European Medium Term Notes in the Lehman Program Securities List or, Alternatively, to Deem Such Claims to be Timely Filed by the Securities Programs Bar Date," to which is attached the "Motion of PB Capital to Include Certain European Medium Term Notes in the Lehman Program Securities List or, Alternatively, to Deem Such Claims to be Timely Filed by the Securities Programs Bar date," dated October 22, 2009, related to Docket No. 5601, a sample of which is annexed hereto as Exhibit A, by causing true and correct copies to be delivered via first class to those parties listed on the annexed Exhibit B.
3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."


Eleni Manners

Sworn to before me this
23rd day of October, 2009



EXHIBIT A

Hearing Date and Time: November 18, 2009 at 10:00 a.m. (Prevailing Eastern Time)
Objection Deadline: November 3, 2009 at 4:00 p.m. (Prevailing Eastern Time)

CLEARY GOTTLIEB STEEN & HAMILTON LLP
One Liberty Plaza
New York, New York 10006
(212) 225-2000
Thomas J. Moloney
Sean A. O'Neal

Attorneys for PB Capital Corporation

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., *et al.* : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
: :
-----x

**NOTICE OF HEARING ON MOTION OF PB CAPITAL TO
INCLUDE CERTAIN EUROPEAN MEDIUM TERM NOTES IN THE LEHMAN
PROGRAM SECURITIES LIST OR, ALTERNATIVELY, TO DEEM SUCH
CLAIMS TO BE TIMELY FILED BY THE SECURITIES PROGRAMS BAR DATE**

PLEASE TAKE NOTICE that the hearing on the annexed motion (the “Motion”) of PB Capital Corporation (“PB Capital”) for entry of an order deeming the inclusion of four securities held by PB Capital as Lehman Program Securities¹ and waiving any requirement that PB Capital include blocking reference numbers with its proofs of claim or, alternatively, deeming such claims to be timely filed by the Securities Programs Bar Date, as more fully described in the Motion, will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Room 601 of the United States Bankruptcy Court for the Southern District

¹ Capitalized terms used but not otherwise defined herein shall have the respective definitions ascribed to such terms in the Order Pursuant to Section 502(b)(9) Of The Bankruptcy Code And Bankruptcy Rule 3003(c)(3) Establishing The Deadline For Filing Proofs Of Claim, Approving The Form And Manner Of Notice Thereof And Approving The Proof Of Claim Form [Docket No. 4271] (the “Bar Date Order”).

of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004 (the “Bankruptcy Court”), on **November 18, 2009, at 10:00 a.m. (Prevailing Eastern Time)** (the “Hearing”).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Motion shall be in writing, shall conform to the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and the Local Rules of the Bankruptcy Court for the Southern District of New York, shall set forth the name of the objecting party, the basis for the objection and the specific grounds thereof, shall be filed with the Bankruptcy Court electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s case filing system and by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with two hard copies delivered directly to Chambers), and shall be served upon: (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) Cleary Gottlieb Steen & Hamilton LLP, One Liberty Plaza, New York, New York 10006, Attn: Thomas J. Moloney, Esq., and Sean A. O’Neal, Esq., attorneys for PB Capital; (iii) Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, Attn: Lori R. Fife, Esq., Richard W. Slack, Esq., and Robert J. Lemons, Esq., attorneys for the Debtors; (iv) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004, Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.; (v) Milbank, Tweed, Hadley & McCloy, LLP, 1 Chase Manhattan Plaza, New York, New York 10005, Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq., Wilbur F. Foster, Jr., Esq., and Evan Fleck, Esq., and Milbank, Tweed, Hadley & McCloy, LLP, 1850 K Street N.W., Suite

1100, Washington, D.C. 20006, Attn: David S. Cohen, Esq., attorneys for the Official Committee of Unsecured Creditors appointed in these cases; (vi) White & Case LLP, 1155 Avenue of the Americas, New York, New York 10036- 2787, Attn: J. Christopher Shore, Esq., and Lisa Thompson, Esq., and Dewey & LeBoeuf LLP, 1301 Avenue of the Americas, New York, New York 10019-6092, Attn: Martin Bienenstock, Esq., attorneys for the Ad Hoc Group of Lehman Brothers Creditors; and (vii) Hughes Hubbard & Reed, LLP, One Battery Park Plaza, New York, New York 10004, Attn: James W. Giddens, Esq., and Jeffrey S. Margolin, Esq., attorneys for the Securities Investor Protection Act Trustee, so as to be filed and received no later than **November 3, 2009, at 4:00 p.m. (Prevailing Eastern Time)** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE THAT only those objections which have been timely filed and served by the Objection Deadline in accordance with the procedures herein may be considered by the Court at the Hearing.

PLEASE TAKE FURTHER NOTICE that objecting parties are required to attend the Hearing, and failure to appear may result in relief being granted or denied upon default.

PLEASE TAKE FURTHER NOTICE that if you fail to respond in accordance with this Notice the Court may grant the relief demanded by the Motion without any further notice or hearing.

Dated: New York, New York
October 22, 2009

Respectfully submitted,

CLEARY GOTTLIEB STEEN & HAMILTON LLP

By: /s/ Thomas J. Moloney
Thomas J. Moloney
Sean A. O'Neal

One Liberty Plaza
New York, New York 10006
(212) 225-2000

Attorneys for PB Capital Corporation

Hearing Date and Time: November 18, 2009 at 10:00 a.m. (Prevailing Eastern Time)
Objection Deadline: November 3, 2009 at 4:00 p.m. (Prevailing Eastern Time)

CLEARY GOTTLIEB STEEN & HAMILTON LLP
One Liberty Plaza
New York, New York 10006
(212) 225-2000
Thomas J. Moloney
Sean A. O'Neal

Attorneys for PB Capital Corporation

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., *et al.* : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
: :
-----x

**MOTION OF PB CAPITAL TO INCLUDE CERTAIN
EUROPEAN MEDIUM TERM NOTES IN THE LEHMAN
PROGRAM SECURITIES LIST OR, ALTERNATIVELY, TO DEEM SUCH
CLAIMS TO BE TIMELY FILED BY THE SECURITIES PROGRAMS BAR DATE**

PB Capital Corporation (“PB Capital”) hereby moves the Court (the “Motion”) for entry of an order, in substantially the form attached hereto as Exhibit A, deeming the inclusion of four series of securities issued under the Euro Medium Term-Note Program of Lehman Brothers Holdings Inc. and certain of its affiliates located outside the United States (the “Euro Medium Term-Note Program”, and each security issued under the Euro Medium Term-Note Program, a “Euro Medium Term-Note Program Security”) in the list of Lehman Program Securities¹ (the “Program Securities List”), and waiving any requirement that PB Capital include

¹ Capitalized terms used but not otherwise defined herein shall have the respective definitions ascribed to such terms in the Order Pursuant To Section 502(b)(9) Of The Bankruptcy Code And Bankruptcy Rule 3003(c)(3) Establishing The Deadline For Filing Proofs Of Claim, Approving The Form And Manner Of Notice Thereof And Approving The Proof Of Claim Form [Docket No. 4271] (the “Bar Date Order”).

Blocking Numbers (as defined herein) in its proofs of claim as contemplated in the Bar Date Order. In the alternative, PB Capital seeks entry of an order, in substantially the form attached hereto as Exhibit B, deeming that any proof of claim or guarantee questionnaire filed by PB Capital in respect of such Euro Medium Term-Note Program Securities shall be filed timely, as long as they are filed on or prior to November 2, 2009, which is the bar date applicable to securities included on the Program Securities List. In support of this Motion, PB Capital respectfully states as follows:

PRELIMINARY STATEMENT

This Motion seeks to correct an error in the Program Securities List, which occurred when the original Program Securities List, posted on July 6, 2009, was changed in a subsequent and final draft to eliminate certain securities that should have been included on the Program Securities List. More specifically, this Motion seeks an order requiring that certain Euro Medium Term-Note Program Securities held by PB Capital be included in the Program Securities List subject to the November 2, 2009 Securities Programs Bar Date. Although, as noted, these securities were included in the original Program Securities List on July 6, 2009, they were deleted from one or more subsequent versions of such lists published on the website, without any justification for their omission or notice to PB Capital. The deletion is inconsistent with the terms of the Bar Date Order, which requires all of the Euro Medium Term-Note Program Securities to be included on the Program Securities List. In the alternative, in the event that the Court does not grant the requested relief, PB Capital requests that the Court enter an order deeming any proof of claim and guarantee questionnaire relating to PB Capital's European Medium Term-Note Program Securities to be filed timely under principles of excusable neglect provided such documents are filed on or before the Securities Programs Bar Date, or November 2, 2009.

JURISDICTION

1. The Court has jurisdiction over this Motion under 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b). Venue of this proceeding and this Motion in this District is proper under 28 U.S.C. §§ 1408 and 1409. The Motion is made pursuant to Rules 60(a) and (b) of the Federal Rules of Civil Procedure (each made applicable by Rule 9024 of the Federal Rules of Bankruptcy Procedure (“Bankruptcy Rules”)), section 105 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 9006(b)(1) of the Bankruptcy Rules.

BACKGROUND

2. PB Capital is a wholly owned subsidiary of Deutsche Postbank AG, a German bank (“Deutsche Postbank”). PB Capital is a creditor in these proceedings that engages in the business of real estate lending, credit investments and treasury functions, among other things. See Declaration of Coleman Gregory (“Gregory Decl.”) ¶ 3, attached hereto as Exhibit C.

3. On several dates in late 2007 and early 2008, PB Capital purchased four series² of Financial Guarantee Linked Notes due 2027 issued under the Euro Medium Term-Note Program with a total principal amount of \$270,000,000 (the “EMT Notes”). Deutsche Postbank, PB Capital’s German parent company, at substantially the same time, also acquired four series of Financial Guarantee Linked Notes issued under the Euro Medium Term-Note Program.³ The EMT Notes were issued by Lehman Brothers Treasury Co. B.V. (“LBTCBV”) and were

² A “series” is a group of securities, issued under a program such as the Euro Medium Term-Note Program, that have the same terms and can trade fungibly with one another. A single series may be held by one holder or by multiple holders.

³ The EMT Notes held by Deutsche Postbank were included on the July 17 Program Securities List and are not subject to this Motion.

guaranteed by Lehman Brothers Holdings Inc. (“LBHI”), one of the debtors and debtors in possession (together, the “Debtors”) in these chapter 11 proceedings. The EMT Notes were issued under the standard documentation of the Euro Medium Term-Note Program.⁴ See id. ¶ 4.

4. Like many securities issued under the Euro Medium Term-Note Program, the EMT Notes were “structured” securities, meaning that their payment terms were linked to the cash flow or value of another instrument. In the case of the EMT Notes, the related instruments were financial guarantees issued by Lehman Brothers International (Europe) (“LBIE”) and guaranteed by LBHI. PB Capital was the beneficiary of four of the financial guarantees (and hence purchased four series of the linked notes). Each of the financial guarantees provided PB Capital with a guarantee of certain payments due under securities held by it and issued by a group of structured product companies. PB Capital agreed to pay premiums to LBIE in exchange for the financial guarantees, and simultaneously agreed to purchase the related Financial Guarantee Linked Notes. See id. ¶ 5.

5. On May 26, 2009, the Debtors filed a motion seeking to establish a deadline for the filing of proofs of claim [Docket No. 3654] (the “Bar Date Motion”), including claims relating to the Euro Medium Term-Note Program. The Bar Date Motion initially sought entry of an order requiring that debt security holders (other than holders of debt securities listed on a Master List of Securities) who wished to assert claims against the Debtors arising out of or relating to the sale, issuance, or distribution of such security, file proofs of claim and complete a guarantee questionnaire as applicable on or prior to the Bar Date (as defined in the Bar Date Motion). Bar Date Motion at 7. The Master List of Securities, published on June 24, 2009, did

⁴ Like all securities issued under the Euro Medium Term-Note Program, the terms of the EMT Notes were set forth in a document known as “Final Terms,” which supplements the Euro Medium Term-Note Program Base Prospectus. The Base Prospectus sets out terms applicable to all securities issued under the Euro Medium Term-Note Program, as well as a series of options for individual series of securities. The options selected for each series, as well as any additional terms, are set forth in the Final Terms.

not include Euro Medium Term Note-Program Securities because they were issued under fiscal agency agreements rather than indentures.

6. Following the publication of the Master List of Securities, a number of Euro Medium Term-Note Program Security holders, including PB Capital, objected to the Bar Date Motion because it would have required holders of debt securities guaranteed by LBHI, including the EMT Notes, to file proofs of claim and to submit guarantee questionnaires. See, e.g., Docket No. 3847 (objection by PB Capital); Docket No. 3820 (objection by Barclays Capital Inc.). The Debtors filed a response to these objections, arguing that a bar date was necessary because the Euro Medium Term-Note Program Securities were issued under fiscal agency agreements for which there was no indenture trustee authorized to file proofs of claim. The Debtors argued that holders of Euro Medium Term-Note Program Securities should be required to file proofs of claim so that claimholders could be identified. To resolve these objections, at the urging of this Court, the Debtors engaged in a series of discussions with representatives of the objecting parties, including Cleary Gottlieb, which represented a number of affected parties, on an expedited basis. These expedited discussions led to the inclusion of certain claims filing procedures in the Bar Date Order. These procedures were intended to apply to all Euro Medium Term-Note Program Securities.⁵

7. On July 2, 2009, the Bankruptcy Court entered the Bar Date Order which, among other things, established November 2, 2009 as the Securities Programs Bar Date. See Bar Date Order at 12. The Bar Date Order set forth special procedures to file claims in respect of Lehman Program Securities, including requirements that a holder of such claims (a) submit a particularized Securities Programs Proof of Claim Form, (b) identify each Lehman Program

⁵ Although one impetus for changes to the original Bar Date Order proposed by the Debtors in the Bar Date Motion was concern for certain retail customers, this was not the basis for PB Capital's objection and, in any event, the final Bar Date Order did not differentiate between retail and institutional holders.

Security by its International Securities Identification Number (“ISIN”) and/or Committee on Uniform Securities Identification Procedures (“CUSIP”) number, as applicable, and (c) include an electronic instruction reference number or blocking reference number (a “Blocking Number”) from a clearing system. Id. at 12-13.

8. The Bar Date Order required the Debtors to publish on a specified website (<http://www.lehman-docket.com>) (the “Website”), no later than July 6, 2009 at 5:00 p.m., a list of “Lehman Program Securities” which would include, “at a minimum issuances under . . . that certain U.S.\$100,000,000,000 Euro Medium Term-Note Program,” as well as securities issued under certain other Lehman group programs. See Bar Date Order at 13 (emphasis added). The list published by the Debtors on July 6, 2009 consisted of 55 pages of tables with several thousand securities identification numbers in small print. The July 6 Program Securities List included the EMT Notes held by PB Capital. See Gregory Decl. ¶ 6.

9. Under the Bar Date Order, the Debtors were required to work in good faith with interested parties to agree on a final Program Securities List by July 13, 2009, and to publish the final Program Securities List on July 17, 2009. See Bar Date Order at 13. In response to requests from a number of interested parties, including clients represented by Cleary Gottlieb and other law firms, the Debtors added to the final Program Securities List securities that were omitted from the July 6 Program Securities List. Specifically, the July 17 Program Securities List was 74 pages long and included approximately 3,000 more securities than the initial list as a result of suggested additions. The Program Securities Lists published on July 13 and July 17, for reasons that remain unknown, did not include the EMT Notes held by PB Capital. The lists did not include any warning or notice that any securities had been deleted from the prior version of the Program Securities List.

10. Promptly after the publication of the July 6 Program Securities List, PB Capital reviewed the list and determined that its EMT Notes were included. As a consequence, PB Capital concluded that it would not need to ask the Debtors to add its EMT Notes to the list because they were already there. In reliance on the July 6 Program Securities List, PB Capital initiated the process of collecting information and preparing to file a Securities Programs Proof of Claim Form on or before the Securities Programs Bar Date, including seeking to obtain the Blocking Numbers. See Gregory Decl. ¶ 6.

11. On August 5, 2009, PB Capital asked The Bank of New York Mellon, its securities custodian (“Custodian”), to request Blocking Numbers for the EMT Notes. See id. ¶ 7. On August 10, 2009, the Custodian told PB Capital that the clearing system in which the EMT Notes were held (the Depository Trust Company (“DTC”), one of the clearing systems specifically referred to in the Lehman Program Securities section of the Bar Date Order) did not issue Blocking Numbers. PB Capital concluded that it might have to transfer its EMT Notes to a European clearing system in order to obtain a Blocking Number as contemplated under the Bar Date Order. Recognizing that resolving this issue could be complicated, and believing that its Euro Medium Term-Program Securities were subject to a November 2, 2009 Securities Programs Bar Date, PB Capital turned its attention to other proofs of claim and questionnaires (unrelated to Lehman Program Securities) that were subject to September 22, 2009 or October 22, 2009 bar dates. See id. ¶ 8.

12. Once the other proofs of claim and related questionnaires were submitted (all in a timely manner prior to the relevant bar dates), PB Capital again contacted the Custodian on October 7, 2009 to resolve the Blocking Number issue. The Custodian confirmed that DTC could not issue Blocking Numbers, and PB Capital instructed the Custodian to take the necessary

steps to transfer the EMT Notes to a European clearing system that could issue Blocking Numbers. On October 8, 2009, the Custodian, after making inquiries with Euroclear, informed PB Capital that the EMT Notes were not eligible for such a transfer. See id. ¶ 9.

13. On October 8, 2009, PB Capital contacted Debtors' counsel to try to resolve the Blocking Number issue. Debtors' counsel then informed PB Capital that the EMT Notes were not on the Program Securities List. See id. ¶ 10. PB Capital, astonished, reviewed its records and confirmed that the EMT Notes were on the Program Securities List produced by the Debtors on July 6, 2009, and discovered that the Debtors had inexplicably and without notice deleted the EMT Notes from the final Program Securities List. See id. ¶ 11. PB Capital promptly contacted Debtors' counsel again to request that the situation be rectified. Debtors' counsel responded that PB Capital could not file a Securities Programs Proof of Claim Form because its EMT Notes were not on the Program Securities List as of 5:00 pm on July 17, 2009. Debtors' counsel also informed PB Capital, without explanation, that ten securities with identification numbers that included the prefix "US" (including the four series of PB Capital EMT Notes) were deleted from the Program Securities List.⁶ See id. ¶ 12.

14. On October 12, 2009, at the request of PB Capital, Cleary Gottlieb contacted Debtors' counsel requesting that the EMT Notes be added to the Program Securities List. Following several additional communications with Debtors' counsel, counsel to PB Capital and the Debtors held a conference call on October 20, 2009. Because no resolution was reached after several attempts to reach an agreement, PB Capital was forced to file this Motion.

⁶ A "US" prefix indicates that securities are included in the clearing system of DTC, which was the case for the EMT Notes, but otherwise has no particular meaning. DTC is one of the clearing systems specifically mentioned in the section of the Bar Date Order relating to Lehman Program Securities.

RELIEF REQUESTED

15. By this Motion, PB Capital seeks entry of an order pursuant to section 105 of the Bankruptcy Code and Rules 60(a) and (b) of the Federal Rules of Civil Procedure (which are made applicable to bankruptcy cases under Rule 9024 of the Bankruptcy Rules) deeming the EMT Notes to be included on the Program Securities List and modifying the Blocking Number requirement with respect to the EMT Notes. In the alternative, PB Capital seeks entry of an order pursuant to section 105 of the Bankruptcy Code and Bankruptcy Rule 9006(b)(1) permitting PB Capital to file late “ordinary” proofs of claim and guarantee questionnaires on or before the November 2, 2009 Securities Programs Bar Date, which applies to securities on the Program Securities List, and ruling that such documents will be deemed timely filed.

BASIS FOR RELIEF

**I. PB Capital’s EMT Notes Were Improperly Removed
From The Program Securities List And Should Be Deemed Included**

16. The Bar Date Order provides that the Court may consider disputes “concerning the contents of the list of ‘Lehman Program Securities.’” See Bar Date Order at 13. To the extent there is an inconsistency between (i) the Bar Date Order’s mandate that the Program Securities List include “at a minimum issuances under . . . that certain U.S.\$100,000,000,000 Euro Medium Term-Note Program,” see Bar Date Order at 13 (emphasis added), and (ii) the Bar Date Order’s explicit incorporation of the Program Securities List, which currently does not include the EMT Notes, this Court has the authority pursuant to Fed. R. Civ. P. 60(a) to correct such an error and deem the inclusion of the EMT Notes on the Program Securities List retroactive to July 17, 2009 at 5:00 p.m. (prevailing Eastern Time). Fed R. Civ. P. 60(a) (“The court may correct a clerical mistake or a mistake arising from oversight or omission whenever one is found in a judgment, order, or other part of the record.”); see also Marc Rich &

Co. A.G. v. U.S. (In re Marc Rich & Co. A.G.), 739 F.2d 834, 836 (2d Cir. 1984) (Rule 60(a) “permits the correction not only of clerical mistakes, but also of inadvertent errors arising from oversight or omission”) (internal quotations omitted); Slupinski v. First Unum Life Ins. Co., No. 99 CV 0616 (TPG), 2006 WL 2266569, at *2 (S.D.N.Y. Aug. 7, 2006), rev’d on other grounds, 554 F.3d 38 (2d Cir. 2009) (the “general purpose of Rule 60(a) is to afford courts a means of modifying their judgments in order to ensure that the record reflects the actual intentions of the court”) (internal quotation omitted).

17. Additionally, to the extent of the movant’s mistake, inadvertence or excusable neglect concerning the Program Securities List and the Bar Date Order, which in any case is due to the Debtors’ failure to perform in accordance with the requirements of the Bar Date Order, Fed R. Civ. P. 60(b)(1) authorizes a court to “relieve a party or its legal representative from a final judgment, order, or proceeding” in cases of “mistake, inadvertence, surprise, or excusable neglect,” and Fed R. Civ. P. 60(b)(6) authorizes the Court to provide relief for “any other reason that justifies relief.” Fed R. Civ. P. 60(b)(1), (6). Granting relief under Rule 60(b) is soundly within the Court’s discretion. See United States v. Temporary Options, Inc., No 92 CIV. 7491 (LMM), 1994 WL 263555, at *2 (S.D.N.Y. June 6, 1994). In exercising its discretion, the Court may consider applicable principles of equity. See Whitaker v. Assoc. Credit Servs., Inc., 946 F.2d 1222, 1224 (6th Cir. 1991). As described herein, under either Rule 60(a) or 60(b) of the Federal Rules of Civil Procedure, PB Capital is entitled to have the EMT Notes deemed included in the Program Securities List.

18. Moreover, section 105(a) of the Bankruptcy Code grants bankruptcy courts the equitable power to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). In particular,

bankruptcy courts, as courts of equity, have the power to “sift the circumstances surrounding any claim to see that injustice or unfairness is not done in administration of the bankrupt estate.”

NCNB Tex. Nat'l Bank v. Jones (In re Jones), 966 F.2d 169, 173 (5th Cir. 1992) (internal citations and quotations omitted). “A bankruptcy court’s powers under 11 U.S.C. §105 are broad.” In re Alexander’s Inc., No. 95 Civ. 904 (LMM), 1996 WL 284907, at *1 (S.D.N.Y. May 30, 1996) (citing In re Jones). If the relief requested by PB Capital is not granted, an inequitable and unfair result would occur, namely the permanent and improper removal of the EMT Notes from the Program Securities List, a list that should include all Euro Medium Term-Note Program Securities as set forth in the Bar Date Order.

19. The Bar Date Order provided that the Securities Programs Bar Date would apply to claims against the Debtors arising from securities issued by the Debtors or any of the Debtors’ affiliates located outside the United States including, “at a minimum issuances under . . . that certain U.S.\$100,000,000,000 Euro Medium Term-Note Program.” See Bar Date Order at 13 (emphasis added). As PB Capital holds EMT Notes constituting Euro Medium Term-Note Program Securities, the Bar Date Order provides that PB Capital’s claims with respect to the Euro Medium Term-Note Program Securities are to be subject to the Securities Programs Bar Date and related procedures set forth in the Bar Date Order.

20. The Bar Date Order does not contain an exception for Euro Medium Term-Note Program Securities with a “US” prefix (or any other prefix or category of such Euro Medium Term-Note Program Securities). To the contrary, several provisions of the Lehman Program Securities section of the Bar Date Order would make no sense if Euro Medium Term-Note Program Securities with a “US” prefix were to be excluded from the Program Securities List. A “US” prefix indicates that securities are included in the clearing system maintained by

DTC. The Bar Date Order specifically requires that notice of the Lehman Program Securities procedures be provided to, among others, DTC. See Bar Date Order at 13. If securities with a “US” prefix were intended to be excluded, then the notice to DTC would have served no purpose. Similarly, the Bar Date Order allows Lehman Program Securities to be identified by reference to CUSIP and ISIN numbers. A security with a CUSIP number can also have an ISIN number. Any such security would necessarily have an ISIN number with a “US” prefix (this was the case for the EMT Notes, which had both a CUSIP number and an ISIN number). If securities issued to U.S. holders were intended to be excluded, then the reference to CUSIP numbers would have served no purpose. In fact, the specific references in the Bar Date Order to the Euro Medium Term-Note Program Securities, DTC and CUSIP numbers lead to the reasonable conclusion that the EMT Notes are Lehman Program Securities subject to the special procedures established therefor.

21. Assuming arguendo the reason for the deletion was that the Debtors became aware that the Securities Programs Bar Date Procedures could not possibly work as constructed for certain Euro Medium Term-Note Securities cleared through DTC (as DTC does not issue Blocking Numbers), a unilateral deletion of such securities from the Program Securities List without notice or discussion is inconsistent with the Bar Date Order’s requirements.⁷ If such a decision was an intentional one, the Debtors should have sought to amend the procedures or at least attempted to contact holders of DTC-cleared Euro Medium Term-Note Securities in order to reach a consensual resolution of the issues. The Debtors took no such actions.

22. Permitting the incomplete list to stand would only create an injustice here. If the requested relief is granted, it would have no impact on the ability of the Debtors to raise objections to the obligations of LBHI relating to the EMT Notes or the amount of such

⁷ But see Exhibit 12 to the Gregory Decl. (Debtors’ counsel unaware of DTC-cleared notes).

obligations. As such, the Debtors and estates would suffer no prejudice if the Court were to grant this Motion. PB Capital therefore respectfully requests the Court compel the Debtors to restore the EMT Notes to the Program Securities List, as set forth on the July 6 Program Securities List.

II. PB Capital Should Be Allowed To Undertake Not To Transfer The EMT Notes As a Substitute For Obtaining A Blocking Number

23. As noted above, the Bar Date Order specifically provided that notice of the Program Securities procedures be given to DTC, and for the use of CUSIP numbers (which only exist for DTC securities) to identify Lehman Program Securities. See Bar Date Order at 13. Presumably because of the rushed process in which the Lehman Program Securities claims filing procedures were drafted, the Bar Date Order included DTC in the procedures despite the fact that DTC does not issue Blocking Numbers.

24. PB Capital did not know that DTC does not issue Blocking Numbers until August 10, 2009, when the Custodian informed PB Capital of this policy. PB Capital believed in good faith that it could address this problem by transferring its securities to a European clearing system that does issue Blocking Numbers. See Gregory Decl. ¶ 8. It was not until October 8, 2009 that PB Capital learned that it could not do so. See id. ¶ 9.

25. The Debtors implemented the Blocking Number procedure to address the fact that they would have difficulty in identifying claimants if they were to trade Lehman Program Securities prior to the Securities Programs Bar Date. They were also concerned that absent such procedures, multiple proofs of claim could be filed in respect of the same underlying claim. These concerns do not exist for PB Capital, which has identified itself and seeks to file a proof of claim in its own name. PB Capital is willing to undertake not to transfer its EMT Notes

(or the related LBHI guarantee) until after the Blocking Numbers that apply to other Lehman Program Securities expire. This approach will in no way prejudice the Debtors.

26. PB Capital submits that this is a reasonable alternative that properly addresses an oversight in the Bar Date Order. PB Capital respectfully requests that the Court permit PB Capital to file its proofs of claim by the Securities Programs Bar Date under this alternative procedure.

III. Alternatively, PB Capital's Actions Represent Excusable Neglect And PB Capital Should Be Permitted To File Proofs Of Claim On Or Before The Securities Programs Bar Date

27. Bankruptcy Rule 9006(b)(1) authorizes the Court in its discretion to permit the filing of an untimely proof of claim where the delay is the result of “excusable neglect.” See Pioneer Inv. Servs. Co. v. Brunswick Assocs. Ltd. P’ship., 507 U.S. 380 (1993). In Pioneer, the Supreme Court stated that the excusable neglect standard is an “elastic concept” that “is at bottom an equitable one, taking account of all relevant circumstances surrounding the party’s omission.” Id. at 392, 395. Four factors should be considered in the excusable neglect analysis:

[1] the danger of prejudice to the debtor, [2] the length of the delay and its potential impact on judicial proceedings, [3] the reason for the delay, including whether it was within the reasonable control of the movant, and [4] whether the movant acted in good faith.

See id. at 395.

28. Specifically, in Pioneer, the Supreme Court determined that a creditor acted with excusable neglect when the creditor failed to file a timely proof of claim because, among other things, the claims bar date was disclosed only in small print on a notice of a meeting of creditors and because the debtor was able to account for the creditor’s claim in its amended plan of reorganization (i.e., the debtor was not prejudiced by the creditor’s late claim).

See id. at 397-98. Similar circumstances exist here. Here, the Bar Date Order specifically states that Euro Medium Term-Note Program Securities will be included in the Program Securities List. Moreover, the Debtors did not provide meaningful or conspicuous notice that the EMT Notes were or might be deleted from the July 6 Program Securities List. Also, as in Pioneer, there is absolutely no prejudice that could befall the Debtors if PB Capital's claims, which were already known by the Debtors, are included. The Debtors' rights to object to PB Capital's guarantee claims are fully preserved.

A. No Prejudice To The Debtor

29. The first Pioneer factor heavily weighs in favor of permitting the late filing of proofs of claim, as the delay in filing here does not "jeopardize the success of the reorganization." Midland Cogeneration Venture Ltd. P'ship v. Enron Corp. (In re Enron Corp.), 419 F.3d 115, 130 (2d Cir. 2005) (internal citations and quotations omitted). First, there can be no prejudice to the Debtors in allowing PB Capital to file a claim by the Securities Programs Bar Date, which is November 2, 2009. Second, the Debtors were already aware of the potential claims held by PB Capital as the EMT Notes were listed on the July 6 Program Securities List. See In re Sage-Dey, Inc., 170 B.R. 46, 53 (Bankr. N.D.N.Y. 1994) (finding no danger of prejudice where debtors were notified by IRS prior to bar date of discrepancy in their tax forms which later became basis for IRS's late-filed claim). Third, no disclosure statement or plan has been filed in this case. See, e.g., In re Enron, No. 01-16034 (AJG), 2003 WL 21756785, at *4-5 (Bankr. S.D.N.Y. July 30, 2003) (permitting filing of nine-day-late proof of claim and finding no prejudice because claims review and reconciliation process was in early stages and no plan or disclosure statement had yet been filed); In re Infiltrator Sys., Inc., 241 B.R. 278, 281-82 (Bankr. D. Conn. 1999) (permitting late-filed claim because debtor had not yet proposed plan). Even to

the extent that PB Capital's claims may have an effect, however small, on the funds available to all creditors, the Second Circuit has found this to be of no weight in the determination of prejudice to the debtor. In re Enron, 419 F.3d at 130 ("[W]e agree with the observation that the Court must have had more in mind than a simple dollar-for-dollar depletion of assets otherwise available for timely filed claims. . . . Otherwise, virtually all late filings would be condemned by this factor") (internal citations and quotations omitted). As there is no actual harm by allowing PB Capital to file late proofs of claim, any hypothetical harm that may be raised by the Debtors will not rise to the level of prejudice. See In re O'Brien Envtl. Energy, 188 F.3d 116, 127 (3d Cir. 1999) ("[P]rejudice is not an imagined or hypothetical harm").

30. Nor would allowing PB Capital to file its claim by the Securities Programs Bar Date open the proverbial floodgates for other creditors. This is a unique situation and the relief sought here is exceptionally minor. All that is being sought here is for the Court to extend by approximately five weeks the filing date for deemed timely proof of claims for a very limited number of securities. It is inconceivable that such minor relief to prevent an injustice could in any way prejudice the efficient administration of these estates. See In re Beltrami Enters., Inc., 178 B.R. 389, 392 (Bankr. M.D. Pa. 1994) (rejecting the floodgates argument because there was no evidence that "hordes of claimants" would file claims). This is in contrast to Enron where a creditor's guarantee claim was not unique as compared to thousands of potential claimants. See In re Enron, 419 F.3d at 131–32.

B. Length Of Delay Is *De Minimis*

31. The second Pioneer factor also heavily weighs in favor of permitting the late filing of the proofs of claim. On October 8, 2009, upon learning from the Debtors that the EMT Notes were not included on the final Program Securities List, PB Capital took immediate steps to try to rectify the situation, including reaching out to Debtors' counsel to attempt to resolve these issues. See Gregory Decl. ¶¶ 10-12. The delay from the time of discovery is *de minimis* and, as discussed above, does not in any way disrupt the judicial administration of this case. See, e.g., Pioneer, 507 U.S. at 398-99 (permitting filing proof of claim twenty days after the bar date); In re Enron, 2003 WL 21756785, at *5 (nine-day delay did not impact debtor's judicial proceedings); In re Sage-Dey, 170 B.R. at 52-53 (permitting filing of proof of claim six months after bar date); In re Beltrami, 178 B.R. at 392 (Bankr. M.D. Pa. 1994) (permitting filing a two-year late proof of claim).

C. Reasons For The Delay Justifiable

32. In Pioneer, the Court found that excusable neglect may extend to "inadvertent delays" and that it is "not limited strictly to omissions caused by circumstances beyond the control of the movant." 507 U.S. at 392 ("Congress plainly contemplated that the courts would be permitted, where appropriate, to accept late filings caused by inadvertence, mistake, or carelessness, as well as by intervening circumstances beyond the party's control."). Moreover, the extent to which a bar date order is unusual or outside of the ordinary is another factor that courts weigh in determining justification. Id. at 388.

33. Here, PB Capital does not debate that the Bar Date Order provides for July 17, 2009 at 5:00 p.m. to be the final time to establish the Program Securities List. However, PB Capital does submit that its delay is justifiable and excusable under the circumstances and in light of the actions taken by the Debtors. In particular, PB Capital's situation is substantially

similar to that of the creditor in In re O'Brien Env'tl. Energy, Inc., 188 F.3d at 128–29 (3d Cir. 1999). In O'Brien, the debtor scheduled a claim in respect of executory contract counterparty Manus Corporation (“Manus”). Id. at 119. Following confirmation of the debtor’s plan, the debtor filed an application with the bankruptcy court creating a disputed claims reserve and establishing cure amounts; however, the application failed to include the cure amount in respect of Manus, which would have had the effect of extinguishing Manus’ scheduled claim. Id. Despite the fact that Manus received the debtor’s application and had “leafed through it” (i.e., the delay was “within Manus’s control”) the Third Circuit determined that Manus’s failure to file a timely proof of claim was excusable because, among other things, the debtor’s actions, including the debtor’s unclear procedures and the debtor’s failure to include all known cure claims on the application, contributed to the creditor’s neglect. Id. at 128–29. Likewise, the Debtors here were aware of the EMT Notes and had scheduled them on the July 6 Program Securities List. PB Capital had no reason to believe that the Debtors would, without conspicuous notice or cause, remove Euro Medium Term-Note Program Securities such as those held by PB Capital. Moreover, PB Capital reasonably believed that the purpose of changing the Program Securities List was to add (not delete) securities that were inadvertently omitted by the Debtors from the original List. PB Capital should not suffer draconian punishment because it failed to anticipate the fact that the Debtors would delete from the July 6 Program Securities List securities that were included and that were required to be included on the list under the Bar Date Order.

34. The Debtors themselves have recognized the importance of providing meaningful and conspicuous notice of the deletion of securities from a list such as this, in order to avoid confusion and error. The Debtors provided such notice with respect to the Master List of Securities. The Website contains an explicit, boldface warning that certain securities were

deleted from the Master List of Securities. See Website (“Certain securities that were included on the Master List of Securities as of June 24, 2009 have been deleted.”). In contrast, the Website did not and does not provide any general notice or warning that the Debtors have removed securities from the Program Securities List.

35. The facts here are also distinguishable from those cases where courts typically do not find excusable neglect because a creditor, for example, deliberately chose not to file proofs of claim, see In re D.A. Elia Constr. Corp., 246 B.R. 164, 171 (Bankr. W.D.N.Y. 2000) (counsel’s claim of bar date notice inadequacy was a pretext because he systematically ignored all other bar date notices), failed to understand the bankruptcy rules regarding claims and bar dates, see In re New York Seven-Up Bottling Co., Inc., 153 B.R. 21, 23 (Bankr. S.D.N.Y. 1993) (creditor chose not to file proofs of claim based on the assumption that the claims were not in dispute), mistakenly believed that the bar date was a later, incorrect date, see U.K. Northridge, Inc. v. Au Coton, Inc. (In re Au Coton, Inc.), 171 B.R. 16, 17 (S.D.N.Y. 1994) (counsel mistakenly believed that the bar date was June 1 when it was actually May 17), inadvertently missed the claims bar date, see In re Enron, 419 F.3d at 120 (creditor was occupied with other negotiations with the debtors), or offered no explanation for the delay in filing, see In re Calpine Corp., Nos. 05-60200 (BRL), 07 Civ. 8493 (JGK), 2007 WL 4326738, at *7 (S.D.N.Y. Nov. 21, 2007) (creditor failed to provide an explanation for not including alleged related claims with the filing of the original timely filed claims).

D. PB Capital Has Acted In Good Faith

36. The circumstances of this filing demonstrate that PB Capital has acted in good faith. As indicated by PB Capital’s communication to the Custodian on October 7, 2009 requesting assistance in obtaining Blocking Numbers and PB Capital’s communication to the Debtors on October 8, 2009 requesting assistance with resolving the Blocking Number issue, PB

Capital had always believed that the EMT Notes were included on the Program Securities List.

See Gregory Decl. ¶¶ 9 –10. Moreover, upon learning from the Debtors that the EMT Notes were not on the July 17 Program Securities List, PB Capital immediately took steps, including attempting to reach a consensual resolution of these issues with Debtors' counsel. See id. ¶ 12. PB Capital's good-faith belief that the EMT Notes were included on the Program Securities List is further demonstrated by the other proof of claim filings made by PB Capital prior to the September 22, 2009 and October 22, 2009 filing dates, which filings did not include the EMT Notes. See id. ¶ 8.

MEMORANDUM OF LAW

37. Because the legal points and authorities upon which this Motion relies are incorporated herein, PB Capital respectfully requests that the requirement of service and filing of a separate memorandum of law pursuant to Rule 9013-1(b) of Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

NOTICE

38. PB Capital has provided notice of the Motion pursuant to the Amended Order Implementing Certain Notice And Case Management Procedures entered in this proceeding [Docket No. 2837]. PB Capital submits that no other or further notice need be given.

NO PRIOR REQUEST

39. No prior motion for the relief requested herein has been made to this Court or any other court.

WHEREFORE, PB Capital respectfully requests that the Court enter the Order, in substantially the form attached hereto as Exhibit A, deeming the inclusion of the EMT Notes in the Program Securities List retroactive to July 17, 2009 at 5:00 p.m. (prevailing Eastern Time) and waiving any requirement that PB Capital include Blocking Numbers with its proofs of claim (subject to PB Capital's agreement to not trade the EMT Notes prior to the expiration of the Blocking Numbers for other Euro Medium Term-Note Program Securities). In the alternative, and for good cause shown, PB Capital seeks entry of an order, in substantially the form attached hereto as Exhibit B, deeming that any proof of claim or guarantee questionnaire filed by PB Capital in respect of the EMT Notes shall be filed timely, as long as they are filed on or prior to November 2, 2009.

Dated: New York, New York
October 22, 2009

Respectfully submitted,

CLEARY GOTTLIEB STEEN & HAMILTON LLP

By: /s/ Thomas J. Moloney

Thomas J. Moloney
Sean A. O'Neal
One Liberty Plaza
New York, New York 10006
(212) 225-2000

Attorneys for PB Capital Corporation

EXHIBIT A

Proposed Order To Deem Inclusion of the EMT Notes

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x-----
In re : Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., *et al.* : 08-13555 (JMP)
Debtors. : (Jointly Administered)
-----x-----

**ORDER DEEMING THE INCLUSION OF
PB CAPITAL'S SECURITIES IN THE PROGRAM SECURITIES LIST**

Upon consideration of the motion (the “Motion”) of PB Capital Corporation (“PB Capital”) for entry of an order (the “Order”) pursuant to 11 U.S.C. §105 of the United States Bankruptcy Code (the “Bankruptcy Code”) and Rule 9024 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), deeming the inclusion of the EMT Notes¹ on the Program Securities List and for such further relief as the Court may deem just and proper; and it appearing that the relief requested by the Motion is appropriate; and due notice of the Motion having been given; and it appearing that no other or further notice need be given; and the Court having found and determined that it should exercise its discretion in accordance with the relief requested in the Motion and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that, pursuant to Bankruptcy Rule 9024 the Motion is granted; and it is further

ORDERED that the Program Securities List is immediately deemed to include the EMT Notes issued under the Euro Medium Term-Note Program identified by ISIN numbers

¹ Capitalized terms used but not otherwise defined herein have the respective definitions ascribed to such terms in the Motion or the Bar Date Order.

US52519VAU08, US52519VAS51, US52519VAP13 and US52519VAQ95 retroactive to July 17, 2009 at 5:00 p.m. (prevailing Eastern Time); and it is further

ORDERED that any requirement that PB Capital include Blocking Numbers with its proofs of claim is hereby waived, subject to PB Capital's agreement not to trade the EMT Notes until the release of the Blocking Numbers relating to other Euro Medium Term-Program Securities; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: New York, New York
_____, 2009

HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE

Exhibit B

Proposed Order to Deem Proof of Claim Timely Filed

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
:
In re : **Chapter 11 Case No.**
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
Debtors. : **(Jointly Administered)**
:
-----x

ORDER DEEMING PB CAPITAL'S PROOF OF CLAIM TIMELY FILED

Upon consideration of the motion (the “Motion”) of PB Capital Corporation (“PB Capital”) for entry of an order (the “Order”) pursuant to 11 U.S.C. §105 of the United States Bankruptcy Code (the “Bankruptcy Code”) and Rule 9006(b)(1) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), deeming that any proof of claim or guarantee questionnaire filed by PB Capital in respect of PB Capital’s Notes¹ (together, the “Proofs of Claim”) shall be timely filed; and for such further relief as the Court may deem just and proper; and it appearing that the relief requested by the Motion is appropriate; and due notice of the Motion having been given; and it appearing that no other or further notice need be given; and the Court having found and determined that it should exercise its discretion in accordance with the relief requested in the Motion and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore,

IT IS HEREBY FOUND AND DETERMINED THAT:

A. Deeming the timely filing of the Proofs of Claim will not unduly prejudice the Debtors;

¹ Capitalized terms used by not otherwise defined herein have the definition ascribed to such terms in the Motion or the Bar Date Order.

B. The delay in filing the Proofs of Claim was *de minimis* in the context of these cases;

- C. The reasons for the delay in filing the Proofs of Claim are justifiable; and
- D. PB Capital has acted in good faith.

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

1. The Motion is granted pursuant to section 105(a) of the Bankruptcy Code and Bankruptcy Rule 9006(b)(1).

2. PB Capital shall be permitted to file the Proofs of Claim, which shall be deemed timely filed on or prior to the Bar Date in all respects and without prejudice to the rights of PB Capital, so long as the Proofs of Claim are filed by November 2, 2009.

3. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: New York, New York
_____, 2009

HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT C

Declaration of Coleman Gregory

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
In re : Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., *et al.* : 08-13555 (JMP)
Debtors. : (Jointly Administered)
: :
-----x

DECLARATION OF COLEMAN GREGORY, ESQ.

Pursuant to 28 U.S.C. § 1746, Coleman Gregory, Esq., declares and says:

1. I am Coleman Gregory, Esq., Senior Vice President and General Counsel of PB Capital Corporation (“PB Capital”).
2. I submit this Declaration in support of the Motion Of PB Capital To Include Certain European Medium Term Notes In The Lehman Program Securities List Or, Alternatively, To Deem Such Claims To Be Timely Filed By The Securities Programs Bar Date (the “Motion”) filed concurrently herewith.
3. PB Capital is a wholly-owned subsidiary of Deutsche Postbank AG (“Deutsche Postbank”), a German bank. PB Capital’s principal business activity is that of a finance company, engaging in real estate lending, credit investments and treasury functions.
4. On several dates in late 2007 and early 2008, PB Capital purchased four series of Financial Guarantee Linked Notes due 2027 issued under the Euro Medium Term-Note Program.¹ Deutsche Postbank, PB Capital’s German parent company, at substantially the same time, also acquired four series of Financial Guarantee Linked Notes issued under the Euro

¹ Capitalized terms used but not otherwise defined herein have the respective definitions ascribed to such terms in the Motion or the Bar Date Order.

Medium Term-Note Program. The EMT Notes were issued by LBTCBV and were guaranteed by LBHI. The EMT Notes were issued under the standard documentation of the Euro Medium Term-Note Program. A true and correct copy of the Final Terms relating to each of the EMT Notes is attached hereto as Exhibits 1, 2, 3 and 4. A true and correct copy of the Base Prospectus with respect to the Euro Medium Term-Note Program is attached hereto as Exhibit 5. A true and correct copy of LBHI's Guarantee Agreement is attached hereto as Exhibit 6.

5. The EMT Notes were "structured" securities, meaning that their payment terms were linked to the cash flow or value of another instrument. In the case of the EMT Notes, the related instruments were financial guarantees issued by LBIE and guaranteed by LBHI. PB Capital was the beneficiary of four of the financial guarantees. Each of the financial guarantees provided PB Capital with a guarantee of certain payments due under securities held by it and issued by a group of structured product companies. PB Capital agreed to pay premiums to LBIE in exchange for the financial guarantees, and simultaneously agreed to purchase the related Financial Guarantee Linked Notes.

6. Promptly after publication of the Program Securities List on July 6, 2009, I confirmed that the Debtors included all four series of EMT Notes on the Program Securities List. A true and correct copy of the July 6 Program Securities List is attached hereto as Exhibit 7.² As a consequence, PB Capital concluded that it would not need to ask the Debtors to add the EMT Notes to the list because they were already there. In reliance on the July 6 Program Securities List, PB Capital initiated the process of collecting information and preparing to file a Securities Programs Proof of Claim Form on or before the Securities Programs Bar Date, including obtaining the Blocking Numbers.

² The ISIN numbers representing the EMT Notes are located on lines 4, 5, 7 and 8 of page 3 of Exhibit 7.

7. Pursuant to the procedures set forth in the Bar Date Order, on August 5, 2009, PB Capital asked the Custodian to request Blocking Numbers for the EMT Notes. A true and correct copy of this correspondence is attached hereto as Exhibit 8.

8. On August 10, 2009, the Custodian told PB Capital that DTC did not issue Blocking Numbers. A true and correct copy of this correspondence is attached hereto as Exhibit 9. PB Capital was not aware that DTC does not issue Blocking Numbers until receiving this correspondence from the Custodian. PB Capital concluded that it might have to transfer its Notes to a European clearing system in order to obtain a Blocking Number. Recognizing that resolving this issue could be complicated, and believing that its Euro Medium Term-Note Program Securities were subject to a November 2, 2009 Securities Programs Bar Date, PB Capital turned its attention to other proofs of claim and questionnaires (unrelated to Lehman Program Securities) that were subject to September 22, 2009 or October 22, 2009 bar dates.

9. Once the other proofs of claim and related questionnaires were submitted (all in a timely manner prior to the relevant bar dates), PB Capital again contacted the Custodian on October 7, 2009 to resolve the Blocking Number issue. The Custodian confirmed that DTC could not issue Blocking Numbers, and PB Capital instructed the Custodian to take the necessary steps to transfer the EMT Notes to a European clearing system that could issue Blocking Numbers. A true and correct copy of this correspondence is attached hereto as Exhibit 10. On October 8, 2009, the Custodian, after making inquiries with Euroclear, informed PB Capital that the EMT Notes were not eligible for such a transfer. A true and correct copy of this correspondence is attached hereto as Exhibit 11.

10. On October 8, 2009, PB Capital contacted Debtors' counsel to try to resolve the Blocking Number issue. A true and correct copy of this correspondence is attached hereto as

Exhibit 12. Debtors' counsel then informed PB Capital that the EMT Notes were not on the Program Securities List.

11. Upon further review of the Program Securities List, PB Capital confirmed that the Debtors had included the EMT Notes on the Program Securities List published on July 6, 2009, and discovered that the Debtors had deleted the EMT Notes from the Program Securities List published on July 17, 2009. A copy of the July 17 Program Securities List is attached hereto as Exhibit 13.

12. PB Capital promptly contacted Debtors' counsel again to request that the situation be rectified. Debtors' counsel responded that PB Capital could not file a Securities Programs Proof of Claim Form because its EMT Notes were not on the Program Securities List as of 5:00 pm on July 17, 2009. Debtors' counsel also informed PB Capital, without explanation, that ten securities with identification numbers that included the prefix "US" were deleted from the Program Securities List.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 22, 2009, in New York, New York.

/s/ Coleman Gregory
Coleman Gregory, Esq.

EXHIBITS 1-13 can be viewed at:

<http://www.nysb.uscourts.gov>

or

www.lehman-docket.com

or

by written request addressed to:

Ceydi Rodriguez
Legal Assistant
Cleary Gottlieb Steen & Hamilton LLP
1 Liberty Plaza
New York, New York 10006

EXHIBIT B

Claim Name	Address Information
ADORNO & YOSS LLP	ATTN: STEVEN D. GINSBURG, ESQ. 2525 PONCE DE LAON BLVD., SUITE 400 MIAMI FL 33134
ADORNO & YOSS LLP	ATTN: CHARLES M. TATELBAUM, ESQ. 350 E. LAS OLAS BLVD, SUITE 1700 FORT LAUDERDALE FL 33301
ADORNO & YOSS LLP	ATTN: STEVEN D. GINSBURG, ESQ. 2525 PONCE DE LAON BLVD., SUITE 400 2525 PONCE DE LAON BLVD., SUITE 400 MIAMI FL 33134
AKIN GUMP STRAUSS HAUER & FELD LLP	1 BRYANT PARK ONE BRYANT PARK NEW YORK NY 100366715
AKIN GUMP STRAUSS HAUER & FELD LLP	ATTN: MICHAEL S. STAMER, PHILIP C. DUBLIN MEREDITH A. LAHAIE ONE BRYANT PARK NEW YORK NY 10036
ALLEN & OVERY LLP	ATTN: LISA KRAIDIN 1221 AVENUE OF THE AMERICAS NEW YORK NY 10020
ALLEN & OVERY LLP	ATTN: KEN COLEMAN 1221 AVENUE OF THE AMERICAS NEW YORK NY 10020
ALLEN & OVERY LLP	ATTN: DANIEL GUYDER 1221 AVENUE OF THE AMERICAS NEW YORK NY 10020
ALLEN MATKINS LECK GAMBLE & MALLORY LLP	ATTN: MICHAEL S. GREGER AND JAMES A. TIMKO 1900 MAIN STREET, 5TH FLOOR IRVINE CA 92614-7321
AOZORA BANK, LTD.	ATTN: SUSAN MINEHAN, SENIOR COUNSEL 1-3-1 KUDAN MINAMI CHIYODA-KU TOKYO 102-8660 JAPAN
AOZORA BANK, LTD.	ATTN: KOJI NOMURA, JOINT GENERAL MANAGER FINANCIAL INSTITUTIONS DIVISION 1-3-1 KUDAN MINAMI CHIYODA-KU TOKYO 102-8660 JAPAN
ARENT FOX LLP	ATTN: ROBERT M HIRSCH AND GEORGE P ANGELICH 1675 BROADWAY NEW YORK NY 10019
ARENT FOX LLP	ATTN: CHRISTOPHER J. GIAIMO, ESQ. 1050 CONNECTICUT AVENUE, NW WASHINGTON DC 20036
ARENT FOX LLP	ATTN: CHRISTOPHER J. GIAIMO, ESQ. 1052 CONNECTICUT AVENUE, NW WASHINGTON DC 20036
ARMSTRONG TEASDALE LLP	ATTN: STEVEN COUSINS & SUSAN EHLERS ONE METROPOLITAN SQUARE, SUITE 2600 SAINT LOUIS MO 63102-2720
ARNALL GOLDEN GREGORY LLP	ATTN: DARRYL S. LADDIN AND FRANK N. WHITE 171 17TH STREET NW, SUITE 2100 ATLANTA GA 30363-1031
ARNOLD & PORTER	ATTN: ANTHONY D. BOCCANFUSO 399 PARK AVENUE NEW YORK NY 10022
ARNOLD & PORTER	ATTN: CHARLES A. MALLOY 555 12TH STREET, NW WASHINGTON DC 20004
ARNOLD & PORTER LLP	ATTN: CHARLES A. MALLOY 555 12TH ST., NW WASHINGTON DC 20004
ASSISTANT UNITED STATES ATTORNEY, SDNY	ATTN: ROBERT YALEN, ESQ. 86 CHAMBERS STREET, 3RD FLOOR NEW YORK NY 10007
AT&T SERVICES INC.	LAW GROUP COUNSEL ATTN: JAMES W. GRUDUS ONE AT&T WAY, ROOM 3A218 BEDMINSTER NJ 07921
ATTORNEY GENERAL OF THE STATE OF NEW YORK	ATTN: NEAL S. MANN, ASSISTANT ATTORNEY GENERAL 120 BROADWAY, 24TH FLOOR NEW YORK NY 10271
BAKER & HOSTETLER LLP	ATTN: RICHARD J. BERNARD 45 ROCKEFELLER PLAZA NEW YORK NY 10111
BAKER & HOSTETLER LLP	ATTN: DONALD A. WORKMAN WASHINGTON SQUARE, SUITE 1100 1050 CONNECTICUT AVENUE, NW WASHINGTON DC 20036-5304
BANKRUPTCY CREDITORS' SERVICE, INC.	ATTN: PETER A. CHAPMAN 572 FERNWOOD LANE FAIRLESS HILLS PA 19030
BARTLETT HACKETT FEINBERG P.C.	ATTN: FRANK F. MCGINN (MASS. BBO# 564729) 155 FEDERAL STREET, 9TH FLOOR BOSTON MA 02110
BERGER & MONTAGUE, P.C.	ATTN: MERRILL DAVIDOFF, LAWRENCE LEDERER, ROBIN SWITZENBAUM AND DAVID ANZISKA 1622 LOCUST STREET PHILADELPHIA PA 19103
BERMAN DEVALERIO PEASE TABACCO BURT & PUCILLO	4280 PROFESSIONAL CENTER DR STE 350 222 LAKEVIEW AVENUE, ESPERANTE BLDG., SUITE 900 PALM BCH GDNS FL 334104280
BERMAN DEVALERIO PEASE TABACCO BURT & PUCILLO	4280 PROFESSIONAL CENTER DR STE 350 SUITE 900 PALM BEACH GARDENS FL 334104280
BERNSTEIN LITOWITZ BERGER & GROSSMAN LLP	ATTN: JOHN P. "SEAN" COFFEY, ESQ. 1285 AVENUE OF THE AMERICAS NEW YORK NY 10019
BERNSTEIN LITOWITZ BERGER & GROSSMAN LLP	ATTN: DAVID R. STICKNEY, ESQ. 12481 HIGH BLUFF DRIVE, SUITE 300 SAN DIEGO CA 92130
BIEGING SHAPIRO & BURNS LLP	ATTN: DUNCAN E. BARBER AND STEVEN T. MULLIGAN 4582 SOUTH ULSTER STREET PARKWAY

Claim Name	Address Information
BIEGING SHAPIRO & BURNS LLP	SUITE 1650 DENVER CO 80237
BIEGING SHAPIRO & BURRUS LLP	ATTN: DUNCAN E. BARBER, JULIE M. WILLIAMSON AND STEVEN T. MULLIGAN 4582 SOUTH ULSTER STREET PARKWAY, SUITE 1650 DENVER CO 80237
BIEGING SHAPIRO & BURRUS LLP	ATTN: DUNCAN E. BARBER AND STEVEN T. MULLIGAN 4582 SOUTH ULSTER STREET PARKWAY, SUITE 1650 DENVER CO 80237
BINGHAM MCCUTCHEN LLP	ATTN: JEFFREY S. SABIN AND JOSHUA DORCHAK 399 PARK AVENUE NEW YORK NY 10022
BINGHAM MCCUTCHEN LLP	ATTN: JEFFREY S. SABIN, RONALD J. SILVERMAN AND STEVEN WILAMOWSKY 399 PARK AVENUE NEW YORK NY 10022-4689
BINGHAM MCCUTCHEN LLP	ATTN: JEFFREY S. SABIN, ROBERT M. DOMBROFF AND STEVEN WILAMOWSKY 399 PARK AVENUE NEW YORK NY 10022-4689
BINGHAM MCCUTCHEN LLP	ATTN: JEFFREY S. SABIN, RONALD J. SILVERMAN AND JOSHUA DORCHAK 399 PARK AVENUE NEW YORK NY 10022-4689
BINGHAM MCCUTCHEN LLP	ATTN: JEFFREY SABIN, RONALD SILVERMAN, STEVEN WILAMOWSKY AND CAROL WEINER LEVY 399 PARK AVENUE NEW YORK NY 10022-4689
BINGHAM MCCUTCHEN LLP	ATTN: MARK W. DEVENO ONE STATE STREET HARTFORD CT 06103
BINGHAM MCCUTCHEN LLP	ATTN: P. SABIN WILLETT ONE FEDERAL PLAZA BOSTON MA 02110-1726
BINGHAM MCCUTCHEN LLP	ATTN: RAJIV MADAN AND ANGIE OWEN 1919 M STREET, NW SUITE 200 WASHINGTON DC 20036-3545
BINGHAM MCCUTCHEN LLP	ATTN: JEFFREY S. SABIN, RONALD J. SILVERMAN, JOSHUA DORCHAK 399 PARK AVENUE NEW YORK NY 10022-4689
BLANK ROME LLP	ATTN: ANDREW ECKSTEIN, ESQ. THE CHRYSLER BUILDING, 405 LEXINGTON AVE NEW YORK NY 10174
BLANK ROME LLP	ATTN EDWARD J LOBELLO ESQ, AS COUNSEL FOR THOMSON REUTERS PLC & THOMSON REUTERS CORP THE CHRYSLER BUILDING, 405 LEXINGTON AVE NEW YORK NY 10174
BOULT, CUMMINGS, CONNERS & BERRY, PLC	ATTN: AUSTIN L. McMULLEN, ROGER G. JONES 1600 DIVISION STREET, SUITE 700 P.O. BOX 340025 NASHVILLE TN 37203
BOULT, CUMMINGS, CONNERS & BERRY, PLC	ATTN: ROGER G. JONES 1600 DIVISION STREET, SUITE 700 P.O. BOX 340025 NASHVILLE TN 37203
BOULT, CUMMINGS, CONNERS & BERRY, PLC	ATTN: AUSTIN L. McMULLEN 1600 DIVISION STREET, SUITE 700 P.O. BOX 340025 NASHVILLE TN 37203
BRACEWELL & GIULIANI LLP	ATTN: KURT A. MAYR 225 ASYLUM STREET, SUITE 2600 HARTFORD CT 06103
BRESLOW & WALKER, LLP	ATTN: ROY H. CARLIN, PC 767 THIRD AVENUE NEW YORK NY 10017
BRICE, VANDER LINDEN & WERNICK, P.C.	ATTN: HILARY B. BONIAL PO BOX 829009 DALLAS TX 75382-9009
BRIGGS & MORGAN, P.A.	ATTN: MICHAEL D. GORDON 2200 IDS CENTER 80 SOUTH EIGHTH STREET MINNEAPOLIS MN 55402
BROOKFIELD PROPERTIES ONE WFC CO. LLC	ATTN: MONICA LAWLESS THREE WORLD FINANCIAL CENTER 200 VESEY STREET NEW YORK NY 10281-1021
BROOKFIELD PROPERTIES ONE WFC CO. LLC	ATTN: MONICA LAWLESS NEW YORK REGION THREE WORLD FINANCIAL CENTER 200 VESEY STREET NEW YORK NY 10281-1021
BROWN & CONNERY, LLP	ATTN: DONALD K. LUDMAN, ESQ. 6 NORTH BROAD STREET, SUITE 100 WOODBURY NJ 08096
BUCHALTER NEMER, A PROFESSIONAL CORPORATION	4 EMBARCADERO CTR FL 22 SAN FRANCISCO CA 941115998
BUCHALTER NEMER, A PROFESSIONAL CORPORATION	ATTN: SHAWN M. CHRISTIANSON, ESQ. 333 MARKET STREET, 25TH FLOOR SAN FRANCISCO CA 94105-2126
BUCHANAN INGERSOLL & ROONEY PC	ATTN: CHRISTOPHER P. SCHUELLER, ESQ. 620 EIGHTH AVENUE, 23RD FLOOR NEW YORK NY 10018
BUCHANAN INGERSOLL & ROONEY PC	ATTN: TIMOTHY P. PALMER, ESQ. ONE OXFORD CENTRE 301 GRANT STREET, 20TH FLOOR PITTSBURGH PA 15219-1410
BUTZEL LONG, A PROFESSIONAL CORPORATION	60 E 42ND ST STE 1825 22ND FLOOR NEW YORK NY 101656217
BUTZEL LONG, A PROFESSIONAL CORPORATION	ATTN: ERIC B. FISHER AND ROBERT SIDORSKY 380 MADISON AVENUE 22ND FLOOR NEW YORK NY 10017
CADWALADER WICKERSHAM & TAFT LLP	ONE WORLD FINANCIAL CENTER ATTN: HOWARD R. HAWKINS JR, HANH V. HUYNH & ELLEN M. HALSTEAD NEW YORK NY 10281

Claim Name	Address Information
CADWALADER, WICKERSHAM & TAFT LLP	ATTN: DERYCK PALMER, ESQ, JOHN RAPISARDI, ESQ, GEORGE DAVIS, ESQ, AND GARY TICOLL, ESQ. ONE WORLD FINANCIAL CENTER NEW YORK NY 10281
CADWALADER, WICKERSHAM & TAFT LLP	ATTN: HOWARD HAWKINS, JR., AND ELLEN HALSTEAD ONE WORLD FINANCIAL CENTER NEW YORK NY 10281
CADWALADER, WICKERSHAM & TAFT LLP	ATTN: ISRAEL DAHAN ONE WORLD FINANCIAL CENTER NEW YORK NY 10281
CADWALADER, WICKERSHAM & TAFT LLP	ATTN: HOWARD HAWKINS, HANH HUYNH, ELLEN HALSTEAD. ONE WORLD FINANCIAL CENTER NEW YORK NY 10281
CADWALADER, WICKERSHAM & TAFT LLP	ATTN: HOWARD HAWKINS, JR. AND ELLEN M. HALSTEAD ONE WORLD FINANCIAL CENTER NEW YORK NY 10281
CADWALADER, WICKERSHAM & TAFT LLP	ATTN: HOWARD R. HAWKINS, JR., ESQ. ONE WOLRD FINANCIAL CENTER NEW YORK NY 10281
CADWALADER, WICKERSHAM & TAFT LLP	700 6TH ST NW WASHINGTON DC 200013704
CADWALADER, WICKERSHAM & TAFT LLP	ATTN: DERYCK PALMER, ESQ, JOHN RAPISARDI, ESQ, AND GARY TICOLL, ESQ. ONE WORLD FINANCIAL CENTER NEW YORK NY 10281
CADWALADER, WICKERSHAM & TAFT LLP	ATTN: MARK C. ELLENBERG 1201 F STREET N.W., SUITE 1100 WASHINGTON DC 20004
CADWALDER, WICKERSHAM & TAFT, LLP	ATTN: HOWARD R. HAWKINS, JASON JURGENS & ELLEN M. HALSTEAD, ESQ. ONE WORLD FINANCIAL CENTER NEW YORK NY 10281
CAHILL GORDON & REINDEL LLP	ATTN: JOEL H. LEVITIN, STEPHEN J. GORDON EIGHTY PINE STREET NEW YORK NY 10005
CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	ATTN: THOMAS NOGUEROLA, SR. STAFF COUNSEL PO BOX 942707 SACRAMENTO CA 94229-2707
CB RICHARD ELLIS, INC	ATTN: WANDA N. GOODLOE, ESQ. 200 PARK AVENUE, 17TH FLOOR NEW YORK NY 10166
CHADBOURNE & PARKE LLP	ATTN: HOWARD SEIFE, DAVID M. LEMAY, & ANDREW ROSENBLATT 30 ROCKEFELLER PLAZA NEW YORK NY 10012
CHAPMAN AND CUTLER LLP	ATTN: JAMES E. SPIOTTO, ANN E. ACKER, FRANLIN H. TOP, & JAMES HEISER 111 WEST MONROE STREET CHICAGO IL 60603
CHAPMAN AND CUTLER LLP	ATTN: JAMES HEISER 111 WEST MONROE STREET CHICAGO IL 60603
CLEARY GOTTLIEB LLP	JAMES BROMLEY ONE LIBERTY PLAZA NEW YORK NY 10006
CLEARY GOTTLIEB STEEN & HAMILTON LLP	LISA SCHWEITZER/LINDSEE GRANFIELD ONE LIBERTY PLAZA NEW YORK NY 10006
CLEARY GOTTLIEB STEEN & HAMILTON LLP	ATTN: LINDSEE P. GRANFIELD AND LISA M. SCHWEITZER ONE LIBERTY PLAZA NEW YORK NY 10006
CLEARY GOTTLIEB STEEN & HAMILTON LLP	ATTN: THOMAS J. MALONEY, ESQ. ONE LIBERTY PLAZA NEW YORK NY 10006
CLEARY GOTTLIEB STEEN & HAMILTON LLP	ATTN: JAMES L. BROMLEY AND SEAN A. O'NEILL ONE LIBERTY PLAZA NEW YORK NY 10006
CLEARY GOTTLIEB STEEN & HAMILTON LLP	ATTN: CARMINE D. BOCCUZI JR., ESQ. ONE LIBERTY PLAZA NEW YORK NY 10006
CLEARY GOTTLIEB STEEN & HAMILTON LLP	ATTN: JEFFREY A. ROSENTHAL ONE LIBERTY PLAZA NEW YORK NY 10006
CLEARY GOTTLIEB STEEN & HAMILTON LLP	ATTN: CARMINE D. BOCCUZZI AND THOMAS J. MOLONEY ONE LIBERTY PLAZA NEW YORK NY 10006
CLEARY GOTTLIEB STEEN & HAMILTON LLP	ATTN: LINDSEE P. GRANFIELD, ESQ & LISA M. SCHWEITZER, ESQ ONE LIBERTY PLAZA NEW YORK NY 10006
CLIFFORD CHANCE US LLP	ATTN: JENNIFER C. DE MARCO 31 WEST 52ND STREET NEW YORK NY 10019
CLIFFORD CHANCE US LLP	ATTN: ANDREW BROZMAN AND SARA M. TAPINEKIS 31 WEST 52ND STREET NEW YORK NY 10019-6131
CLIFFORD CHANCE US LLP	ATTN: ADMREW BROZMAN AND WENDY ROSENTHAL 31 WEST 52ND STREET NEW YORK NY 10019-6131
CLIFFORD CHANCE US LLP	ATTN: ANDREW BROZMAN AND WENDY ROSENTHAL 31 WEST 52ND STREET NEW YORK NY 10019-6131
COHN LIFLAND PEARLMAN HERRMANN & KNOPF LLP	ATTN: PETER PEARLMAN AND JEFFREY HERRMANN PARK 80 PLAZA WEST-ONE SADDLE BROOK NJ 07663
COLE, SCHOTZ, MEISEL, FORMAN & LEONARD, P.A.	ATTN: LAURENCE MAY, ESQ. AND JOHN H. DRUCKER, ESQ. 900 THIRD AVENUE, 16TH FLOOR NEW YORK NY 10022
COLE, SCHOTZ, MEISEL, FORMAN & LEONARD, P.A.	ATTN: LAURENCE MAY AND JOHN H. DRUCKER 900 THIRD AVENUE, 16TH FLOOR NEW YORK NY 10022
COMMODITY FUTURES TRADING COMMISSION	TERRY S ARBIT THREE LAFAYETTE CENTRE 1155 21ST ST, NW WASHINGTON DC 20581

Claim Name	Address Information
COMMODITY FUTURES TRADING COMMISSION	ROBERT B WASSERMAN THREE LAFAYETTE CENTRE 1155 21ST ST, NW WASHINGTON DC 20581
COMMODITY FUTURES TRADING COMMISSION	ATTN: TERRY S ARBIT THREE LAFAYETTE CENTRE 1155 21ST ST, NW WASHINGTON DC 20581
COMMODITY FUTURES TRADING COMMISSION	ATTN: ROBERT B WASSERMAN THREE LAFAYETTE CENTRE 1155 21ST ST, NW WASHINGTON DC 20581
CONNOLLY ROSANIA & LOFSTEDT, P.C.	ATTN: JOLI A. LOFSTEDT, ESQ. 950 SPRUCE STREET, SUITE 1C LOUISVILLE CO 80027
CONTINENTAL AIRLINES, INC.	ATTN: JEFF WITTIG 1600 SMITH DEPT. HQ56G HOUSTON TX 77019
CONTRARIAN CAPITAL MANAGEMENT, LLC	ATTN: ETHAN SCHWARTZ 411 WEST PUTNAM AVENUE SUITE 425 GREENWICH CT 06830
COUNTY OF SAN MATEO	ATTN: MICHAEL P. MURPHY, COUNTY COUNSEL 400 COUNTY CENTER REDWOOD CITY CA 94063-1662
COVINGTON & BURLING LLP	COUNSEL FOR WILMINGTON TRUST COMPANY ATTN M HOPKINS, D COFFINO, A RABOY THE NEW YORK TIMES BUILDING NEW YORK NY 10018
COVINGTON & BURLING LLP	ATTN: M HOPKINS, D COFFINO, A RABOY THE NEW YORK TIMES BUILDING 620 EIGHTH AVENUE NEW YORK NY 10018
CRAVATH, SWAINE & MOORE LLP	ATTN: RICHARD LEVIN, ESQ & ROBERT H. TRUST, ESQ. WORLDWIDE PLAZA 825 EIGHTH AVENUE NEW YORK NY 10019
CROCKER KUNO PLLC	ATTN: JOANNE K. LIPSON AND J. TODD TRACY 720 OLIVE WAY, SUITE 1000 SEATTLE WA 98101
CROWE & DUNLEVY, P.C.	ATTN: JUDY HAMILTON MORSE 20 NORTH BROADWAY, SUITE 1880 OKLAHOMA CITY OK 73102
CROWELL & MORING LLP	ATTN: WILLIAM M. O'CONNOR AND BRUCE J. ZABARAUSKAS 590 MADISON AVENUE NEW YORK NY 10022
CUMMINGS & LOCKWOOD LLC	ATTN: JOHN F. CARBERRY, ESQ. SIX LANDMARK SQUARE STAMFORD CT 06901
DAVIS POLK & WARDWELL	ATTN: KAREN E. WAGNER, ABRAHAM GESSER JAMES I. MCCLAMMY 450 LEXINGTON AVENUE NEW YORK NY 10017
DAVIS POLK & WARDWELL	ATTN: KAREN E. WAGNER AND JAMES I. MCCLAMMY 450 LEXINGTON AVENUE NEW YORK NY 10017
DAY PITNEY LLP	ATTN: RONALD S. BEACHER, ESQ. 7 TIMES SQUARE NEW YORK NY 10036-7311
DEALY & SILBERSTEIN, LLP	ATTN: MILO SILBERSTEIN, WILLIAM J. DEALY, ESQS. 225 BROADWAY, SUITE 1405 NEW YORK NY 10007
DEBEVOISE & PLIMPTON LLP	ATTN: MY CHI TO & MAUREEN CRONIN 919 THIRD AVENUE NEW YORK NY 10022
DEBEVOISE & PLIMPTON LLP	ATTN: MY CHI TO AND MAUREEN A. CRONIN 919 THIRD AVENUE NEW YORK NY 10022
DECHERT LLP	ATTN: GLEN E. SIEGEL AND IVA UROIC 1095 AVENUE OF THE AMERICAS NEW YORK NY 10036
DEILY, MOONEY & GLASTETTER, LLP	ATTN: MARTIN A. MOONEY, ESQ. 8 THURLOW STREET ALBANY NY 12203
DEWEY & LEBOEUF LLP	ATTN: MARTIN J BIENENSTOCK, JUDY G.Z. LIU AND TIMOTHY Q. KARCHER 1301 AVENUE OF THE AMERICAS NEW YORK NY 10019
DEWEY & LEBOEUF LLP	ATTN: ELIZABETH PAGE SMITH & P. BRUCE WRIGHT 1301 AVENUE OF THE AMERICAS NEW YORK NY 10019
DEWEY & LEBOEUF LLP	ATTN: MARTIN J. BIENENSTOCK & IRENA M. GOLDSTEIN & WILLIAM C. HEUER 1301 AVENUE OF THE AMERICAS NEW YORK NY 10019-6092
DEWEY & LEBOEUF LLP	ATTN: MARTIN BIENENSTOCK AND IRENA M. GOLDSTEIN 1301 AVENUE OF THE AMERICAS NEW YORK NY 10019-6092
DEWEY & LEBOEUF LLP	ATTN: P. BRUCE WRIGHT, ELIZABETH PAGE SMITH, SARAH L. TRUM 1301 AVENUE OF THE AMERICAS NEW YORK NY 10019
DIAMOND MCCARTHY LLP	ATTN: ALLAN D. DIAMOND AND STEPHEN T. LODEN 909 FANNIN, SUITE 1500 HOUSTON TX 77010
DILWORTH PAXSON LLP	ATTN: ANNE M. AARONSON AND CATHERINE G. PAPPAS 1500 MARKET STREET, 3500E PHILADELPHIA PA 19102-2101
DILWORTH PAXSON LLP	ATTN: ANN M. AARONSON AND CATHERINE G. PAPPAS 1500 MARKET STREET, 3500E PHILADELPHIA PA 19102-2101
DIA PIPER LLP (US)	ATTN: THOMAS R. CALIFANO AND JOHN P. MCNICHOLAS 1251 AVENUE OF THE AMERICAS NEW YORK NY 10020-1104

Claim Name	Address Information
DLA PIPER LLP (US)	ATTN: WILLIAM GOLDMAN & JOHN McNICHOLAS ESQS. 1251 AVENUE OF THE AMERICAS NEW YORK NY 10020-1104
DLA PIPER LLP (US)	ATTN: TIMOTHY W. BRINK AND MATTHEW T. KLEPPER 203 NORTH LASALLE STREET, SUITE 1900 CHICAGO IL 60601
DLA PIPER LLP (US)	ATTN: KAROL DENNISTON AND DEBORAH J. SALTZMAN 550 SOUTH HOPE STREET, SUITE 2300 LOS ANGELES CA 90071
DLA PIPER LLP (US)	ATTN: THOMAS R. CALIFANO 1251 AVENUE OF THE AMERICAS NEW YORK NY 10020-1104
DORSEY & WHITNEY LLP	ATTN: ERIC LOPEZ SCHNABEL 250 PARK AVENUE NEW YORK NY 10177
DORSEY & WHITNEY LLP	ATTN: STEVEN J. HEIM AND MICHELLE KREIDLER DOVE 50 SOUTH SIXTH STREET MINNEAPOLIS MN 55402
DRESDNER BANK A.G.	ATTN: JOSEPH SCORDATO, ESQ 1301 AVENUE OF THE AMERICAS NEW YORK NY 10019
DRINKER BIDDLE & REATH LLP	ATTN: ROBERT K. MALONE AND DOUGLAS J. MCGILL 500 CAMPUS DRIVE FLORHAM PARK NJ 07932-1047
DRINKER BIDDLE & REATH LLP	ATTN: STEPHANIE WICKOUSKI, ESQ 140 BROADWAY, 39TH FL NEW YORK NY 10005-1116
DRINKER BIDDLE & REATH LLP	ATTN: KRISTIN K. GOING, ESQ. 1500 K ST, NW - SUITE 1100 WASHINGTON DC 20005-1209
DUANE MORRIS LLP	ATTN: LAWRENCE J. KOTLER, ESQUIRE 1540 BROADWAY NEW YORK NY 10036-4086
DUFFY & ATKINS LLP	ATTN: TODD E. DUFFY AND JAMES E. ATKINS SEVEN PENN PLAZA, SUITE 420 NEW YORK NY 10001
EATON CORPORATION	ATTN: GLOBAL TRADE CREDIT DEPARTMENT EATON CENTER 1111 SUPERIOR AVENUE CLEVELAND OH 44114-2584
EMMET, MARVIN & MARTIN, LLP	ATTN: EDWARD P. ZUJKOWSKI, ESQ. 120 BROADWAY NEW YORK NY 10271
ENTWISTLE & CAPPUCCI LLP	ATTN: ANDREW J. ENTWISTLE 280 PARK AVENUE, 26TH FLOOR WEST NEW YORK NY 10017
EPSTEIN BECKER & GREEN, P.C.	ATTN: KENNETH J. KELLEY, ESQ. 250 PARK AVENUE NEW YORK NY 10177
EPSTEIN BECKER & GREEN, P.C.	ATTN: DAVID B. TATGE, ESQ. 1227 25TH STREET, N.W. SUITE 700 WASHINGTON DC 20037
EZRA BRUTZKUS GUBNER LLP	ATTN: STEVEN T. GUBNER, ESQ AND COREY R. WEBER, ESQ 21650 OXNARD STREET, SUITE 500 WOODLAND HILLS CA 91367
FARRELL FRITZ, P.C.	ATTN: LOUIS A. SCARCELLA 1320 REXCORP PLAZA UNIONDALE NY 11556-1320
FEDERAL HOME LOAN MORTGAGE CORP	GEORGE KIELMAN ASSOCIATE GENERAL COUNSEL FOR LITIGATION 8200 JONES BRANCH DRIVE - MS 202 MC LEAN VA 22102
FEDERAL RESERVE BANK OF NEW YORK	ATTN: SHARI LEVENTHAL ASSISTANT GENERAL COUNSEL AND SENIOR VICE PRES 33 LIBERTY STREET NEW YORK NY 10045-0001
FELDERSTEIN FITZGERALD WILLOUGHBY & PASCUSSI LLP	ATTN: STEVEN FELDERSTEIN, PAUL PASCUZZI & JOAN HUH 400 CAPITOL MALL, SUITE 1450 SACRAMENTO CA 95814
FELDERSTEIN FITZGERALD WILLOUGHBY & PASCUZZI LLP	ATTN: S. FELDERSTEIN, P. PASCUZZI & H. ESTICKO 400 CAPITOL MALL, SUITE 1450 SACRAMENTO CA 95814
FILARDI LAW OFFICES LLC	ATTN: CHARLES J. FILARDI JR. 65 TRUMBULL STREET NEW HAVEN CT 06510
FIRST TRUST PORTFOLIOS L.P.	ATTN: PAMELA COCALAS WIRT, ASST GENERAL COUNSEL 120 E. LIBERTY DRIVE, SUITE 400 WHEATON IL 60187
FOLEY & LARDNER LLP	ATTN: DOUGLAS S. HEFFER 90 PARK AVENUE NEW YORK NY 10016
FOLEY & LARDNER LLP	ATTN: JOANNE LEE 321 N. CLARK STREET SUITE 2800 CHICAGO IL 60654
FRASER STRYKER PC LLO	ATTN: MICHAEL L. SCHLEICH, ESQ. 500 ENERGY PLAZA 409 17TH STREET OMAHA NE 68102
FREDERIC DORWART, LAWYERS	ATTN: SAMUEL S. ORY AND JAMES A. HIGGINS 124 EAST FOURTH STREET TULSA OK 74103
FREEBORN & PETERS LLP	ATTN: AARON L. HAMMER & DEVON J. EGGERT 311 SOUTH WACKER DRIVE, SUITE 3000 CHICAGO IL 60606-6677
FRIED, FRANK, HARRIS, SHRIVER & JACOBSON LLP	ATTN: PETER L. SIMMONS, BRIAN D. PFEIFFER, ESQ. AND MITCHELL EPNER, ESQ. ONE NEW YORK PLAZA NEW YORK NY 10004-1980
FRIEDMAN DUMAS & SPRINGWATER LLP	ATTN: ELLEN A. FRIEDMAN, ESQ. 150 SPEAR STREET, SUITE 1600 SAN FRANCISCO CA 94105
FRIEDMAN KAPLAN SEILER & ADELMAN LLP	ATTN: ANNE E. BEAUMONT & WILLIAM P. WEINTRAUB, ESQ 1633 BROADWAY, 46TH FLOOR

Claim Name	Address Information
FRIEDMAN KAPLAN SEILER & ADELMAN LLP	NEW YORK NY 10019-6708
FRIEDMAN KAPLAN SEILER & ADELMAN LLP	ATTN. WILLIAM P. WEINTRAUB, ESQ. AND ANNE E. BEAUMONT, ESQ. 1633 BROADWAY, 46TH FLOOR NEW YORK NY 10019-6708
FULBRIGHT & JAWORSKI L.L.P.	ATTN: DAVID A. ROSENZWEIG 666 FIFTH AVENUE NEW YORK NY 10103
FULTON BANK	ATTN: JOHN R. MERVA, ESQ. ASSOCIATE COUNSEL & VP ONE PENN CENTER PO BOX 4887 LANCASTER PA 17604
GARDERE WYNNE SEWELL LLP	ATTN: JOHN P. MELKO 1000 LOUISIANA, SUITE 3400 HOUSTON TX 77002-5011
GENOVESE, JOBLOVE & BATTISTA, P.A.	ATTN: ROBERT F. ELGIDELY BANK OF AMERICA TOWER, 100 S.E. 2ND ST, STE 4400 MIAMI FL 33131
GENOVESE, JOBLOVE & BATTISTA, P.A.	ATTN: ROBERT F. ELGIDELY BANK OF AMERICA TOWER, 100 S.E. 2ND ST, STE 400 MIAMI FL 3285
GIBBONS P.C.	ATTN: DAVID N. CRAPO, ESQ. ONE GATEWAY CENTER NEWARK NJ 07102-5310
GIBSON DUNN & CRUTCHER LLP	ATTN: MICHAEL ROSENTHAL & JANET WEISS 200 PARK AVENUE NEW YORK NY 10166-0193
GILMARTIN, POSTER & SHAFTO LLP	ATTN: ANDREAS SEUFFERT, ESQ. APOTHEKERKAMMER NORDRHEIN) 845 THIRD AVENUE NEW YORK NY 10022
GILMARTIN, POSTER & SHAFTO LLP	ATTN: ANDREAS SEUFFERT, ESQ. 845 THIRD AVENUE NEW YORK NY 10022
GODFREY & KAHN, S.C.	ATTN: TIMOTHY F. NIXON AND JENNIFER B. HERZOG 780 NORTH WATER STREET MILWAUKEE WI 53202
GOLENBOCK EISEMAN ASSOR BELL & PESKOE LLP	ATTN: JONATHAN L. FLAXER, ESQ. 437 MADISON AVENUE NEW YORK NY 10022
GOULSTON & STORRS, P.C.	ATTN: JAMES WALLACK, DOUGLAS ROSNER AND GREG KADEN 400 ATLANTIC AVENUE BOSTON MA 02110-3333
GOULSTON & STORRS, P.C.	ATTN: JAMES WALLACK, DOUGLAS ROSNER, GREG KADEN 400 ATLANTIC AVENUE BOSTON MA 02110-3333
GOULSTON & STORRS, P.C.	ATTN: DOUGLAS B. ROSNER & GREGORY O. KADEN 400 ATLANTIC AVENUE BOSTON MA 02210
GREEN TREE SERVICING LLC	ATTN: BRIAN COREY, GENERAL COUNSEL 345 ST. PETER STREET SAINT PAUL MN 55102-1639
GREENBERG TRAURIG, LLP	ATTN: MARIA DICONZA, ESQ. 200 PARK AVENUE NEW YORK NY 10166
GREENBERG TRAURIG, LLP	ATTN: JOHN W. WEISS, ESQ. 200 PARK AVENUE NEW YORK NY 10166
GREER, HERZ & ADAMS, LLP	ATTN: FREDERICK BLACK AND TARA B. ANNWEILER ONE MOODY PLAZA, 18TH FLOOR GALVESTON TX 77550
GREER, HERZ & ADAMS, LLP	ATTN: FREDERICK BLACK, TARA B. ANNWEILER ONE MOODY PLAZA, 18TH FLOOR GALVESTON TX 77550
GSEF AL NAWRAS (CAYMAN) LIMITED	C/O NASREEN BULOS, LEGAL COUNSEL GLOBAL EQUITIES DUBAI INTERNATIONAL CAPITAL LLC DIFC BUILDING 2, 4TH FLOOR SHEIKH ZAYED ROAD, PO BOX 72888 DUBAI UNITED ARAB EMIRATES
HAHN & HESSEN LLP	ATTN: JEFFREY L. SCHWARTZ AND JOSEPH ORBACH 488 MADISON AVENUE 15TH FLOOR NEW YORK NY 10022
HAHN & HESSEN LLP	ATTN: ROSANNE THOMAS MATZAT, ESQ. 488 MADISON AVE NEW YORK NY 10022
HALPERIN BATTAGLIA RAICHT, LLP	ATTN: WALTER BENZIJA AND JULIE D DYAS 555 MADISON AVENUE, 9TH FLOOR NEW YORK NY 10022
HERRICK, FEINSTEIN LLP	ATTN: ANDREW C. GOLD TWO PARK AVENUE NEW YORK NY 10016
HERRICK, FEINSTEIN LLP	ATTN: STEPHEN B. SELBST 2 PARK AVENUE NEW YORK NY 10016
HEWLETT-PACKARD COMPANY	ATTN: MS. RAMONA NEAL, CORPORATE COUNSEL 11311 CHINDEN BLVD MAILSTOP 314 GARDEN CITY ID 83714-0021
HEWLETT-PACKARD COMPANY	ATTN: MR. KEN HIGMAN, SR. DEFAULT&RECOVERY ANALYST 2125 E. KATELLA AVE SUITE 400 ANAHEIM CA 92806
HEWLETT-PACKARD COMPANY	RAMONA S. NEAL 11311 CHINDEN BLVD., M/S 314 BOISE ID 83714-0021
HODGSON RUSS LLO	ATTN: DEBORAH J. PIAZZA AND MAUREEN T. BASS 60 E. 42ND STREET, 37TH FLOOR NEW YORK NY 10165
HODGSON RUSS LLP	ATTN: GARRY M. GRABER AND DEBORAH J. PIAZZA 60 E. 42ND STREET, 37TH FLOOR NEW YORK NY 10165

Claim Name	Address Information
HODGSON RUSS LLP	ATTN: DEBORAH J. PIAZZA AND MAUREEN T. BASS 60 E. 42ND STREET, 37TH FLOOR NEW YORK NY 10165
HODGSON RUSS LLP	ATTN: STEPHEN H. GROSS, ESQ. 60 EAST 42ND STREET, 37TH FLOOR NEW YORK NY 10165-0150
HOGAN & HARTSON LLP	ATTN: IRA GREENE, SCOTT GOLDEN AND DENA KAUFMAN 875 THIRD AVENUE NEW YORK NY 10022
HOGAN & HARTSON LLP	ATTN: IRA S. GREENE & DENA C. KAUFMAN 875 THIRD AVENUE NEW YORK NY 10022
HOLLAND & KNIGHT LLP	ATTN: BARBRA R. PARLIN, ESQ. 195 BROADWAY, 24TH FLOOR NEW YORK NY 10007
HOLLAND & KNIGHT LLP	ATTN: BARBRA PARLIN, ARTHUR ROSENBERG AND FRANCOIS JANSON 195 BROADWAY, 24TH FLOOR NEW YORK NY 10007-3189
HOLLAND & KNIGHT LLP	ATTN: FRANCOIS JANSON AND ARTHUR ROSENBERG 195 BROADWAY NEW YORK NY 10007-3189
HOLLAND & KNIGHT LLP	ATTN: JOHN J. MONAGHAN, ESQ. 10 ST. JAMES AVENUE BOSTON MA 02116
HOLLAND & KNIGHT LLP	ATTN: RICHARD E. LEAR, ESQ. 2099 PENNSYLVANIA AVE, NW, SUITE 100 WASHINGTON DC 20006
HOLLAND & KNIGHT LLP	ATTN: RICHARD E. LEAR, ESQ. 2099 PENNSYLVANIA AVE, NW, SUITE 100 WASHINGTON DC 20006
HOLME ROBERTS & OWEN LLP	ATTN: ERIC E. JOHNSON, ESQ. 1700 LINCOLN STREET, SUITE 4100 DENVER CO 80203
HOLME ROBERTS & OWEN LLP	ATTN: ERIC JOHNSON 1700 LINCOLN, SUITE 4100 DENVER CO 80203
HUGHES HUBBARD & REED LLP	ATTN: SARAH CAVE, JAMES W. GIDDENS, JAMES B. KOBAK, JR., CHRISTOPHER K. KIPLOK ONE BATTERY PARK PLAZA NEW YORK NY 10004-1482
HUGHES HUBBARD & REED LLP	ATTN: CHRISTOPHER K. KIPLOK JEFFREY S. MARGOLIN ONE BATTERY PARK PLAZA NEW YORK NY 10004-1482
HUNTON & WILLIAMS LLP	ATTN: RICHARD P. NORTON 200 PARK AVENUE NEW YORK NY 10166
HUNTON & WILLIAMS LLP	ATTN: SCOTT H. BERNSTEIN 200 PARK AVENUE, 53RD FLOOR NEW YORK NY 10166
HUNTON & WILLIAMS LLP	ATTN: KEVIN M. ECKHARDT 1111 BRICKELL AVENUE, SUITE 2500 MIAMI FL 33131
HUNTON & WILLIAMS LLP	ATTN: MICHELLE A. MENDEZ 1445 ROSS AVENUE, SUITE 3700 DALLAS TX 75202
HUNTON & WILLIAMS LLP	ATTN: PETER S. PARTEE SR. & SCOTT H. BERNSTEIN 200 PARK AVENUE NEW YORK NY 10166
HUNTON & WILLIAMS LLP	ATTN: PETER S. PARTEE, SCOTT H. BERNSTEIN 200 PARK AVENUE, 53RD FLOOR NEW YORK NY 10166-0136
HUNTON & WILLIAMS LLP	ATTN: J.R. SMITH 951 EAST BYRD STREET RIVERFRONT PLAZA, EAST TOWER RICHMOND VA 23219
HUNTON & WILLIAMS LLP	ATTN: JASON W. HARBOUR RIVERFRONT PLAZA, EAST TOWER 951 EAST BYRD STREET RICHMOND VA 23219-4074
HUNTON & WILLIAMS LLP	ATTN: KEVIN M. ECKHARDT 1111 BRICKWELL AVENUE, SUITE 2500 MIAMI FL 33131
INFOSPACE, INC.	ATTN: ALEJANDRO C. TORRES, ESQ. GENERAL COUNSEL 601 108TH AVENUE, NE BELLEVUE WA 98004
INFOSPACE, INC.	ATTN: ALESIA PINNEY, ESQ. GENERAL COUNSEL 601 108TH AVENUE, NE BELLEVUE WA 98004
INGRAM YUZEK GAINEN CARROLL & BERTOLOTTI, LLP	ATTN: CORY L. WEISS, ESQ. 250 PARK AVENUE NEW YORK NY 10177
INTERNAL REVENUE SERUICE	OFFICE OF CHIEF COUNSEL ATTN: TOBY R. ROSENBERG 33 MAIDEN LANE, 14TH FLOOR NEW YORK NY 10038
INTERNAL REVENUE SERVICE	SPECIAL PROCEDURES BRANCH ATTN: DISTRICT DIRECTOR 290 BROADWAY NEW YORK NY 10007
INTERNAL REVENUE SERVICE	OFFICE OF CHIEF COUNSEL ATTN: TOBY R. ROSENBERG 33 MAIDEN LANE, 14TH FLOOR NEW YORK NY 10038
INTERSIL CORPORATION	ATTN: DOUGLAS BALOG, ESQ. ASSOCIATE GENERAL COUNSEL 1650 ROBERT A. CONLON BLVD., NE M/S 62A309 PALM BEACH FL 32905
INVESCO AIM MANAGEMENT GROUP, INC.	ATTN: TERESA A. OXFORD, ESQ. 11 GREENWAY PLAZA, SUITE 100 HOUSTON TX 77046-1173
IRELL & MANELLA LLP	ATTN: ALAN J. FRIEDMAN AND KERRI LYMAN 840 NEWPORT CENTER DRIVE, SUITE 400 NEWPORT BEACH CA 92660

Claim Name	Address Information
IVEY, BARNUM, AND O'MARA, LLC	ATTN: MELISSA ZELEN NEIER, ESQ. 170 MASON STREET GREENWICH CT 06830
JASPMAN SCHLESINGER LLP	ATTN: FRANK C. DELL'AMORE, ESQ. 300 GARDEN CITY PLAZA GARDEN CITY NY 11530
JAY HURST, ASSISTANT ATTORNEY GENERAL	BANKRUPTCY & COLLECTIONS DIVISION P.O. BOX 12548 AUSTIN TX 78711-2548
JENNER & BLOCK LLP	ATTN: PATRICK J. TROSTLE 919 THIRD AVENUE, 37TH FLOOR NEW YORK NY 10022-3908
JENNER & BLOCK LLP	ATTN: DANIEL R. MURRAY AND ROBERT L. BYMAN 919 THIRD AVENUE, 37TH FLOOR CHICAGO IL 60611-7603
JENNER & BLOCK LLP	BYNAM (COUNSEL TO ANTON R. VALUKAS, THE EXAMINER)
JENNINGS, STROUSS & SALMON, P.L.C.	ATTN: GEORGE C. SPILSBURY AND BRIAN N. SPECTOR THE COLLIER CENTER, 11TH FLOOR 201 EAST WASHINGTON STREET PHOENIX AZ 85004-2385
JENNINGS, STROUSS & SALMON, P.L.C.	ATTN: GEORGE C. SPILSBURY AND BRIAN N. SPECTOR THE COLLIER CENTER, 11TH FLOOR 201 EAST WEASHINGTON STREET PHOENIX AZ 85004-2385
JOSEPH L. FOX, ESQ.	60 EAST 42ND STREET, SUITE 2231 NEW YORK NY 10165
JOSEPH N. CORDARO	ASSISTANT UNITED STATES ATTORNEY SOUTHERN DISTRICT OF NEW YORK 86 CHAMBERS STREET, 3RD FLOOR NEW YORK NY 10007
K&L GATES LLP	ATTN: ELI R. MATTIOLI, ELIZABETH M. HARRIS 599 LEXINGTON AVENUE NEW YORK NY 10022
KASOWITZ, BENSON, TORRES & FRIEDMAN LLP	ATTN: DAVID FRIEDMAN, DAVID ROSNER, ANDREW GLENN 1633 BROADWAY NEW YORK NY 10019
KATSKY KORINS LLP	ATTN: STEVEN H. NEWMAN, ESQ. 605 THIRD AVENUE, 16TH FLOOR NEW YORK NY 10158
KAYE SCHOLER LLP	ATTN: MADLYN GLEICH PRIMOFF, SCOTT D TALMADGE AND RICHARD CHOI 425 PARK AVENUE NEW YORK NY 10022
KAYE SCHOLER LLP	ATTN: ANA M. ALFONSO 425 PARK AVENUE NEW YORK NY 10022
KAYE SCHOLER LLP	ATTN: MADLYN GLEICH PRIMOFF AND RICHARD CHOI 425 PARK AVENUE NEW YORK NY 10022
KAYE SCHOLER LLP	ATTN: MADLYN GLEICH PRIMOFF SCOTT TALMADGE LAUREN ATTARD 425 PARK AVENUE NEW YORK NY 10022
KAYE SCHOLER LLP	ATTN: MADLYN GLEICH PRIMOFF, SCOTT D TALMADGE, LAUREN ATTARD 425 PARK AVENUE NEW YORK NY 10022
KAYE SCHOLER LLP	ATTN: MADLYN GLEICH PRIMOFF AND LAUREN ATTARD 425 PARK AVENUE NEW YORK NY 10022
KELLEY DRYE & WARREN LLP	ATTN: JAMES S. CARR, ESQ., BEN BLAUSTEIN, ESQ., JORDAN BERGMAN, ESQ. 101 PARK AVENUE NEW YORK NY 10178
KELLEY DRYE & WARREN LLP	ATTN: HOWARD S. STEEL, ESQ. 101 PARK AVENUE NEW YORK NY 10178
KELLEY DRYE & WARREN LLP	ATTN: BENJAMIN BLAUSTEIN, ESQ. 101 PARK AVENUE NEW YORK NY 10178
KELLEY DRYE & WARREN LLP	ATTN: MARK W. PAGE, ESQ. 333 WEST WACKER DRIVE, 26TH FLOOR CHICAGO IL 60606
KELLEY DRYE & WARREN LLP	ATTN: JAMES S. CARR, ESQ., BEN BLAUSTEIN, ESQ., JORDAN BERGMAN, ESQ., HOWARD S. STEEL, ESQ. 101 PARK AVENUE 101 PARK AVENUE NEW YORK NY 10178
KIRKLAND & ELLIS LLP	ATTN: ISKENDER H. CATTO, ESQ. CITIGROUP CENTER 153 EAST 53RD STREET NEW YORK NY 10022-4611
KLEIN SOLOMON LLP	501 5TH AVE RM 506 NEW YORK NY 100177838
KLEIN SOLOMON LLP	ATTN: JAY B. SOLOMON 275 MADISON AVE, 11TH FL NEW YORK NY 10016
KLESTADT & WINTERS, LLP	ATTN: JOHN E. JURELLER, JR. 292 MADISON AVENUE, 17TH FLOOR NEW YORK NY 10017
KLESTADT & WINTERS, LLP	ATTN: JOHN E. JURELLER, JR. 292 MADISON AVENUE, 17TH FLOOR NEW YORK NY 10017
KOBRE & KIM LLC	ATTN: MICHAEL S KIM, ROBERT W HENOCH, ANDREW C LOURIE, STEVEN W PERLSTEIN AND IAN N LEVY 800 THIRD AVENUE NEW YORK NY 10022
KOBRE & KIM LLC	ATTN: MICHAEL S KIM, ROBERT W HENOCH, STEVEN W PERLSTEIN AND IAN N LEVY 800 THIRD AVENUE NEW YORK NY 10022
KOBRE & KIM LLC	ATTN: ANDREW C. LOURIE (AL-0630) 1919 M STREET, N.W. WASHINGTON DC 20036
KRAMER LEVIN NAFTALIS & FRANKEL LLP	ATTN: THOMAS MOERS MAYER, P. BRADLEY O'NEILL AND AMY CATON 1177 AVENUE OF THE AMERICAS NEW YORK NY 10036
KRAMER LEVIN NAFTALIS & FRANKEL LLP	ATTN: THOMAS MOERS MAYER, DANIEL M. EGGERMAN 1177 AVENUE OF THE AMERICAS NEW YORK NY 10036
KRAMER LEVIN NAFTALIS & FRANKEL LLP	ATTN: THOMAS MOERS MAYER, DAMIEL M. EGGERMAN 1177 AVENUE OF THE AMERICAS NEW YORK NY 10036

Claim Name	Address Information
KRAMER LEVIN NAFTALIS & FRANKEL LLP	YORK NY 10036
LANDMAN CORSI BALLAINE & FORD, P.C.	ATTN: MARK LANDMAN, WILLIAM BALLAINE & SOPHIA REE 120 BROADWAY, 27TH FLOOR NEW YORK NY 10271-0079
LANE POWELL PC	ATTN: CHARLES R. EKBERG 1420 FIFTH AVENUE SUITE 4100 SEATTLE WA 98101-2338
LATHAM & WATKINS LLP	ATTN: KEITH A. SIMON 885 THIRD AVENUE NEW YORK NY 10022
LATHAM & WATKINS LLP	ATTN: DAVID S. HELLER & J. DOUGLAS BACON SEARS TOWER, SUITE 5800 233 SOUTH WACKER DRIVE CHICAGO IL 60606
LATHAM & WATKINS LLP	ATTN: RICHARD A. LEVY SEARS TOWER, SUITE 5800 233 SOUTH WACKER DRIVE CHICAGO IL 60606
LATHAM & WATKINS LLP	ATTN: PETER M. GILHULY 355 SOUTH GRAND AVENUE LOS ANGELES CA 90071-1560
LAW OFFICE OF JUDA J. EPSTEIN	ATTN: JUDA J. EPSTEIN, ESQ. 3543 MAIN STREET, SECOND FLOOR BRIDGEPORT CT 06606
LAW OFFICES OF GABRIEL DEL VIRGINIA	ATTN: GABRIEL DEL VIRGINIA, ESQ. 641 LEXINGTON AVENUE, 21ST FLOOR NEW YORK NY 10022
LAW OFFICES OF NEIL MOLDOVAN, P.C.	ATTN: ELLEN ZWEIG ONE OLD COUNTRY ROAD, SUITE 270 CARLE PLACE NY 11514
LAW OFFICES OF ROBERT E. LUNA, PC	ATTN: ANDREA SHEEHAN, ESQ. 4411 N. CENTRAL EXPRESSWAY DALLAS TX 75205
LEHMAN BROTHERS BANKHAUS AKTIENGESELLSCHAFT	VERTRETERN DURCH IHREN VORSTAND (MICHAEL BONACKER, HANS-MARTIN BURY, HELMUT OLIVIER DR. PATRICK SCHMITZ-MORKRAMER, CHRISTIAN SPIELER) RATHENAUPLATZ 1 60313 FRANKFURT AM MAIN GEORGIA
LEHMAN BROTHERS BANKHAUS AKTIENGESELLSCHAFT	VERTRETERN DURCH IHREN VORSTAND (MICHAEL BONACKER, HANS-MARTIN BURY, HELMUT OLIVIER DR. PATRICK SCHMITZ-MORKRAMER, CHRISTIAN SPIELER) RATHENAUPLATZ 1 60313 FRANKFURT AM MAIN GEORGIA
LEVI LUBARSKY & FEIGENBAUM LLP	ATTN: WALTER E. SWEARINGEN 1185 AVENUE OF THE AMERICAS, 17TH FLOOR NEW YORK NY 10036
LIEEFF, CABRASER, HEIMANN & BERNSTEIN, LLP	250 HUDSON ST 780 THIRD AVENUE, 48TH FLOOR NEW YORK NY 100131413
LIEEFF, CABRASER, HEIMANN & BERNSTEIN, LLP	250 HUDSON ST NEW YORK NY 100131413
LINEBARGER GOOGAN BLAIR & SAMPSON LLP	ATTN: JOHN P. DILLMAN 2323 BRYAN STREET, SUITE 1600 DALLAS TX 75201
LINEBARGER GOOGAN BLAIR & SAMPSON, LLP	ATTN: ELIZABETH WELLER 2323 BRYAN STREET SUITE 1600 DALLAS TX 75201
LINEBARGER GOOGAN BLAIR & SAMPSON, LLP	ATTN: DIANE W. SANDERS 1949 SOUTH I.H. 35 PO BOX 17428 AUSTIN TX 78760
LOCKE LORD BISSELL & LIDDELL LLP	3 WORLD FINANCIAL CTR FL 20 NEW YORK NY 102812199
LOCKE LORD BISSELL & LIDDELL LLP	ATTN: ELIZABETH FREEMAN 3400 JPMORGAN CHASE TOWER 600 TRAVIS TOWER HOUSTON TX 77002-3095
LOCKE LORD BISSELL & LIDDELL LLP	ATTN: ELIZABETH FREEMAN 3400 JPMORGAN CHASE TOWER 600 TRAVIS STREET HOUSTON TX 77002-3095
LOEB & LOEB LLP	ATTN: WALTER H. CURCHACK, VADIM J. RUBINSTEIN AND DANIEL B. BESIKOF 345 PARK AVENUE NEW YORK NY 10154
LOIZIDES, P.A.	ATTN: CHRISTOPHER D. LOIZIDES, ESQ. 1225 KING STREET, SUITE 800 WILMINGTON DE 19801
LOVELLS LLP	ATTN: ROBIN E. KELLER AND OMECCA N. NEDD 590 MADISON AVE NEW YORK NY 10022
LOVELLS LLP	ATTN: CHRISTOPHER R. DONOHO, III 590 MADISON AVENUE NEW YORK NY 10022
LOVELLS LLP	ATTN: ROBIN E. KELLER, ESQ. 590 MADISON AVENUE NEW YORK NY 10022
LOVELLS LLP	ATTN: MICHAEL P. MORRIS, ESQ. 590 MADISON AVENUE NEW YORK NY 10022
LOVELLS LLP	ATTN: ROBIN E. KELLER AND OMECA N. NEDD 590 MADISON AVE NEW YORK NY 10022
LOVELLS LLP	ATTN: MATTHEW P. MORRIS, ESQ. 590 MADISON AVENUE NEW YORK NY 10022
LOWENSTEIN SANDLER PC	ATTN: IRA M. LEVEE 65 LIVINGSTON AVENUE ROSELAND NJ 07068
LOWENSTEIN SANDLER PC	ATTN: KENNETH ROSEN, VINCENT D'AGOSTINO 65 LIVINGSTON AVE. ROSELAND NJ 07068
LOWENSTEIN SANDLER PC	ATTN: MICHAEL S. ETKIN AND S. JASON TEELE 65 LIVINGSTON AVENUE ROSELAND NJ 07068
LOWENSTEIN SANDLER PC	ATTN: MICHAEL S. ATKIN AND S. JASON TEELE 65 LIVINGSTON AVENUE ROSELAND NJ 07068
LOWENSTEIN SANDLER PC	ATTN: JEFFREY PROL, ESQ. 65 LIVINGSTON AVENUE ROSELAND NJ 07068

Claim Name	Address Information
LOWENSTEIN SANDLER PC	ATTN: IRA M. LEVEE 1251 AVENUE OF THE AMERICAS, 18TH FLOOR NEW YORK NY 10020
LOWENSTEIN SANDLER PC	ATTN: MICHAEL S. ETKIN, ESQ. 1251 AVENUE OF THE AMERICAS, 18TH FLOOR NEW YORK NY 10020
LOWENSTEIN SANDLER PC	ATTN: MICHAEL S. ETKIN AND TIMOTHY R. WHEELER 1251 AVENUE OF THE AMERICAS, 18TH FLOOR NEW YORK NY 10020
LOWENSTEIN SANDLER PC	ATTN: MICHAEL S. ETKIN AND S. JASON TEELE 1251 AVENUE OF THE AMERICAS, 18TH FLOOR NEW YORK NY 10022
LOWENSTEIN SANDLER PC	ATTN: KENNETH ROSEN, VINCENT D'AGOSTINO, ERIC HORN 65 LIVINGSTON AVE. ROSELAND NJ 07068
LOWENSTEIN SNADLER PC	ATTN: MICHAEL S. ETKIN AND S. JASON LEE 65 LIVINGSTON AVENUE ROSELAND NJ 07068
MANUFACTURERS AND TRADER TRUST COMPANY	ATTN: MARK W. WARREN, ESQ. ONE M&T PLAZA, 12TH FLOOR BUFFALO NY 14203
MARGOLIS EDELSTEIN	ATTN: JAMES E. HUGGETT, ESQ. 750 SHIPYARD DRIVE, SUITE 102 WILMINGTON DE 19801
MAYER BROWN LLP	ATTN: FREDERICK D. HYMAN, ESQ., AMIT TREHAN, ESQ. 1675 BROADWAY NEW YORK NY 10019
MAYER BROWN LLP	ATTN: BRIAN TRUST, JEFFREY TOUGAS AND AMIT TREHAN 1675 BROADWAY NEW YORK NY 10019
MAYER BROWN LLP	ATTN: BRIAN TRUST, FREDERICK D. HYMAN JEFFREY G. TOUGAS, AMIT K. TRHAN 1675 BROADWAY NEW YORK NY 10019
MAYER BROWN LLP	ATTN: ANTONIA GOLIANOPOULOS, ESQ. 1675 BROADWAY NEW YORK NY 10019
MAYER BROWN LLP	ATTN: FREDERICK D. HYMAN, JEFFREY G. TOUGAS AMIT K. TREHAN 1675 BROADWAY NEW YORK NY 10019
MAYER BROWN LLP	ATTN: STEVEN WOLOWITZ AND BRIAN TRUST 1675 BROADWAY NEW YORK NY 10019
MAYER BROWN LLP	ATTN: THOMAS S KIRIAKOS AND MELISSA A MICKEY 71 S. WACKER DRIVE CHICAGO IL 60606
MAYER BROWN LLP	ATTN: BRIAN TRUST, ESQ; JEFFREY G. TOUGAS, ESQ; AMIT TREHAN, ESQ. 1675 BROADWAY NEW YORK NY 10019
MAYER BROWN LLP	ATTN: BRIAN TRUST, ESQ; FREDERICK D. HYMAN, ESQ.; JEFFREY G. TOUGAS, ESQ.; AMIT K. TREHAN, ESQ. WASHINGTON MUTUAL 1675 BROADWAY NEW YORK NY 10019
MAYNARD COOPER & GALE, PC	ATTN: JAYNA PARTAIN LAMAR 1901 SIXTH AVENUE NORTH 2400 REGIONS/HARBERT PLAZA BIRMINGHAM AL 35203
MCBRENN & KOPKO	ATTN: KENNETH A. REYNOLDS, ESQ. 500 NORTH BROADWAY, SUITE 129 JERICHO NY 11753
MCCALLA RAYMER, LLC	ATTN: MATTHEW DYER 1544 OLD ALABAMA ROAD ROSWELL GA 30076-2102
MCCARTER & ENGLISH, LLP	ATTN: EDUARDO J. GLAS, ESQ. FOUR GATEWAY CENTER 100 MULBERRY STREET NEWARK NJ 07102-4096
MCCARTER & ENGLISH, LLP	ATTN: KATHERINE L. MAYER, ESQ. RENAISSANCE CENTRE 405 NORTH KING STREET WILMINGTON DE 19801
MCCARTER & ENGLISH, LLP	ATTN: WILLIAM F. TAYLOR, ESQ 405 NORTH KING STREET RENAISSANCE CENTER, 8TH FLOOR WILMINGTON DE 19801
MCCARTER & ENGLISH, LLP	ATTN: EDUARDO J. GLAS, ESQ. 100 MULBERRY STREET FOUR GATEWAY CENTER NEWARK NJ 07102-4096
MCDERMOTT WILL & EMERY LLP	ATTN: GARY O. RAVERT 340 MADISON AVENUE NEW YORK NY 10173-1922
MCDERMOTT WILL & EMERY LLP	ATTN: NATHAN F. COCO 227 WEST MONROE STREET, SUITE 4400 CHICAGO IL 60606-5096
MC GUIREWOODS LLP	ATTN: PATRICK L. HAYDEN AND SHAWN R. FOX 1345 AVENUE OF THE AMERICAS, 7TH FLOOR NEW YORK NY 10105
MC GUIREWOODS LLP	ATTN: DION W. HAYES ONE JAMES CENTER 901 EAST CARY STREET RICHMOND VA 23219
MC GUIREWOODS LLP	ATTN: JOHN H. MADDOCK III AND JOSEPH S. SHEERIN ONE JAMES CENTER 901 EAST CARY STREET RICHMOND VA 23219
MC GUIREWOODS LLP	ATTN: DAVID I. SWAN 1750 TYSONS BLVD., SUITE 1800 MC LEAN VA 22102
MC GUIREWOODS LLP	ATTN: DION W. HAYES 901 EAST CARY STREET RICHMOND VA 23219
MEISTER SEELIG & FEIN LLP	ATTN: JAMES M. RINGER AND KEVIN FRITZ 2 GRAND CENTRAL TOWER, 19TH FLOOR 140 EAST 45TH STREET NEW YORK NY 10017
MEYER SUOZZI ENGLISH & KLEIN	ATTN: THOMAS R. SLOME, ESQ. 900 STEWART AVENUE, SUITE 300 PO BOX 9194 GARDEN

Claim Name	Address Information
MEYER SUOZZI ENGLISH & KLEIN	CITY NY 11530
MEYER, SUOZZI, ENGLISH & KLEIN, P.C.	ATTN: ALAN E. MARDER AND JIL MAZER-MARINO 990 STEWART AVENUE, SUITE 300 GARDEN CITY NY 11530
MEYER, SUOZZI, ENGLISH & KLEIN, P.C.	ATTN: THOMAS R. SLOME, ESQ. 900 STEWART AVENUE, SUITE 300 PO BOX 9194 GARDEN CITY NY 11530
MICHAEL A. COX, ATTORNEY GENERAL	ATTN: JUANDISHA HARRIS, ASSISTANT ATTORNEY GENERAL CADILLAC PLACE, STE. 10-200 3030 W. GRAND BLVD. DETROIT MI 48202
MICHAEL C. FREGE	IN SEINER EIGENSCHAFT ALS INSOLVENZVERWALTER UBER DAS VERMOGEN DER LEHMAN BROTHERS BANKHAUS AKTIENGESELLSCHAFT BARCKHAUSSTR. 12-16 60325 FRANKFURT AM MAIN GEORGIA
MILBANK TWEED HADLEY & MCCLOY LLP	ATTN: DENNIS F. DUNNE, DENNIS O'DONNELL, EVAN FLECK 1 CHASE MANHATTAN PLAZA NEW YORK NY 10005
MILBANK TWEED HADLEY & MCCLOY LLP	ATTN: PAUL ARONZON & GREGORY A. BRAY 601 SOUTH FIGUEROA STREET 30TH FL LOS ANGELES CA 90017
MILBANK, TWEED, HADLEY & MCCLOY LLP	DENNIS DUNNE, WILBUR FOSTER, JR DENNIS O'DONNELL, ESQ., EVAN FLECK, ESQ. 1 CHASE MANHATTAN PLAZA NEW YORK NY 10005
MILBANK, TWEED, HADLEY & MCCLOY, LLP	ATTN: PAUL ARONZO & GREGORY BRAY 601 SOUTH FIGUEROA STREET, 30TH FL LOS ANGELES CA 90017
MISSOURI DEPARTMENT OF REVENUE, BANKRUPTCY UNIT	ATTN: STEVEN A. GINTHER P.O. BOX 475 JEFFERSON CITY MO 65105-0475
MOORE & VAN ALLEN PLLC	ATTN: DAVID B. WHEELER, ESQ. 40 CALHOUN STREET, SUITE 300 POST OFFICE BOX 22828 CHARLESTON SC 29413-2828
MORGAN, LEWIS & BOCKLIUS LLP	ATTN: NEIL E. HERMAN, ESQ. 101 PARK AVENUE NEW YORK NY 10178-0600
MORI HAMADA & MATSUMOTO	ATTN: KEN MIURA, ESQ. MARUNOUCHI KITAGUCHI BUILDING 1-6-5 MARUNOUCHI, CHIYODA-KU TOKYO 100-8222 JAPAN
MORITT HOCK HAMROFF & HOROWITZ LLP	ATTN: LESLIE A. BERKOFF 400 GARDEN CITY GARDEN CITY NY 11530
MORRISON & FOERSTER LLP	ATTN: TSUGUMICHI WATANABE, ESQ. SHIN-MARUNOUCHI BUILDING, 29TH FLOOR 5-1, MARUNOUCHI 1 -CHOME CHIYODA-KU TOKYO 100-6529 JAPAN
MORRISON & FOERSTER LLP	ATTN: JORDAN A. WISHNEW AND LORENZO MARINUZZI 1290 AVENUE OF THE AMERICAS NEW YORK NY 10104
MORRISON & FOERSTER LLP	ATTN: JOHN A. PINTARELLI AND LORENZO MARINUZZI 1290 AVENUE OF THE AMERICAS NEW YORK NY 10104
MORRISON & FOERSTER LLP	ATTN: LORENZO MARINUZZI, ESQ. 1290 AVENUE OF THE AMERICAS NEW YORK NY 10104
MORRISON & FOERSTER LLP	ATTN: KAREN OSTAD, ESQ. AND TODD M. GOREN, ESQ. 1290 AVENUE OF THE AMERICAS NEW YORK NY 10104
MORRISON & FOERSTER LLP	ATTN: JOHN A. PINTARELLI, ESQ. 1290 AVENUE OF THE AMERICAS NEW YORK NY 10104
MORRISON & FOERSTER LLP	ATTN: LARREN M. NASHELSKY 1290 AVENUE OF THE AMERICAS NEW YORK NY 10104
MORRISON & FOERSTER LLP	ATTN: JOHN A. PINTARELLI, LORENZO MARINUZZI 1290 AVENUE OF THE AMERICAS NEW YORK NY 10104
MORRISON & FOERSTER LLP	ATTN: LORENZO MARINUZZI, ESQ. , GARY LEE, ESQ. 1290 AVENUE OF THE AMERICAS NEW YORK NY 10104
MORRISON & FOERSTER LLP	ATTN: GARY S. LEE, ESQ. AND JOHN A. PINTARELLI, ESQ 1290 AVENUE OF THE AMERICAS NEW YORK NY 10104
MORRISON & FOERSTER, LLP	ATTN: BRETT H. MILLER, ESQ 1290 AVENUE OF THE AMERICAS NEW YORK NY 10104
MORRISON COHEN LLP	ATTN: MICHAEL R. DAL LAGO, ESQ. 909 THIRD AVENUE NEW YORK NY 10022
MUNSCH HARDT KOPF & HARR, P.C.	ATTN: KEVIN M. LIPPMAN 3800 LINCOLN PLAZA 500 NORTH AKARD STREET DALLAS TX 75201-6659
MUNSCH HARDT KOPF & HARR, P.C.	ATTN: RUSSELL L. MUNSCH ONE AMERICAN CENTER 600 CONGRESS AVENUE, SUITE 2900 AUSTIN TX 78701-3057
NAGASHIMA OHNO & TSUNEMATSU	ATTN: MASAKI KONISHI, ESQ. KIOICHO BUILDING 3-12, KIOICHO CHIYODA-KU TOKYO 102-0094 JAPAN
NATIONWIDE FUND ADVISORS	ATTN: ERIC E. MILLER, ESQ. SVP/GENERAL COUNSEL 1200 RIVER ROAD - SUITE 1000 CONSHOHOCKEN PA 19428

Claim Name	Address Information
NEWEDGE USA, LLC	ATTN: SUSAN M. SCHULTZ, GROUP DEPUTY GENERAL COUNSEL, NEWEDGE 550 WEST JACKSON BLVD, SUITE 500 CHICAGO IL 60661
NIXON PEABODY LLP	ATTN: DENNIS J. DREBSKY 437 MADISON AVENUE NEW YORK NY 10022
NIXON PEABODY, LLP	ATTN: VICTOR G. MILIONE 437 MADISON AVENUE NEW YORK NY 10022
NIXON PEABODY, LLP	ATTN: AMANDA DARWIN 100 SUMMER STREET BOSTON MA 02110
NIXON PEABODY, LLP	ATTN: MARK N. BERMAN 100 SUMMER STREET BOSTON MA 02110
NIXON PEABODY, LLP	ATTN: VICTOR G. MILIONE 100 SUMMER STREET BOSTON MA 02110
NOMURA HOLDING AMERICA, INC	ATTN: PENNY TEHRANI TWO WORLD FINANCIAL CENTER BUILDING B, 22ND FLOOR NEW YORK NY 10281
NORMANDY HILL CAPITAL LP	ATTN: MATTHEW A. CANTOR, ESQ. 150 EAST 52ND STREET, 10TH FLOOR NEW YORK NY 10022
OCH-ZIFF	ATTN: KEN RUBIN 9 W 57TH STREET, 39TH FLOOR NEW YORK NY 10019
OFFICE OF ATTORNEY GENERAL	ATTN: CHRISTOPHER R. MOMJIAN 21 S. 12TH STREET, 3RD FLOOR PHILADELPHIA PA 19107-3603
OFFICE OF CHARLENE M. INDELICATO	WESTCHESTER COUNTY ATTORNEY ATTN: MELISSA-JEAN ROTINI, ESQ. 148 MARTINE AVENUE, 6TH FLOOR WHITE PLAINS NY 10601
OFFICE OF THE ATTORNEY GENERAL	ATTN: CHRISTOPHER J. MOMJIAN 21 S. 12TH STREET, 3RD FLOOR PHILADELPHIA PA 19107-3603
OFFICE OF THE MINNESOTA ATTORNEY GENERAL	ATTN: JEREMY D. EIDEN, ESQ. 445 MINNESOTA STREET, SUITE 900 SAINT PAUL MN 55101-2127
OFFICE OF THE UNITED STATES ATTORNEY	ATTN: DANNA DRORI ONE ST. ANDREWS PLAZA NEW YORK NY 10007
OFFICE OF THE UNITED STATES ATTORNEY	ATTN: DANNA DRORI 86 CHAMBERS STREET, 3RD FLOOR NEW YORK NY 10007
OFFICE OF THE UNITED STATES ATTORNEY	ATTN: ROBERT YALEN, ESQ. 86 CHAMBERS STREET, 3RD FLOOR NEW YORK NY 10007
OFFICE OF THE US TRUSTEE	ANDREW D VELEZ-RIVERA, PAUL SCHWARTZBERG BRIAN MASUMOTO, LINDA RIFKIN, TRACY HOPE DAVIS 33 WHITEHALL STREET, 21ST FLOOR NEW YORK NY 10004
OFFICE OF THRIFT SUPERVISION	ATTN: DIRK S. ROBERTS (DEPUTY CHIEF COUNSEL, LITIGATION) 1700 G STREET, N.W. WASHINGTON DC 20552
OFFICE OF THRIFT SUPERVISION	ATTN: DIRK S. ROBERTS 1700 G STREET, N.W. WASHINGTON DC 20552
OFFICE OF THRIFT SUPERVISION, NORTHEAST REGION	ATTN: MARTIN JEFFERSON DAVIS (SENIOR TRIAL ATTORNEY) HARBORSIDE FINANCIAL CENTER PLAZA FIVE JERSEY CITY NJ 07311
OPPENHEIMERFUNDS, INC.	2 WORLD FINANCIAL CENTER 225 LIBERTY STREET, 16TH FL NEW YORK NY 10281-1008
OPPENHEIMERFUNDS, INC.	CHIEF COMPLIANCE OFFICER 6803 SOUTH TUCSON WAY ENGLEWOOD CO 80112-3924
ORRICK HERRINGTON & SUTCLIFFE LLP	ATTN: RANIERO D'AVERSA AND COURTNEY M. ROGERS 666 FIFTH AVENUE NEW YORK NY 10103-0001
ORRICK HERRINGTON & SUTCLIFFE LLP	ATTN: RANIERO D'AVERSA, JR., WESTON T. EGUCHI AND COURTNEY M. ROGERS 666 FIFTH AVENUE NEW YORK NY 10103-0001
ORRICK HERRINGTON & SUTCLIFFE LLP	ATTN: JONATHAN P. GUY, ESQ. 1152 15TH STREET, NW WASHINGTON DC 20005-1706
ORRICK, HARRINGTON & SUTCLIFFE LLP	ATTN: JONATHAN P. GUY, KATHLEEN A. ORR AND DEBRA L. FELDER 1152 15TH STREET, N.W. WASHINGTON DC 20005-1706
ORRICK, HERRINGTON & SUTCLIFFE LLP	ATTN: LORRAINE S. MCGOWEN, RANIERO D'AVERSA, JR. AND COURTNEY M. ROGERS 666 FIFTH AVENUE NEW YORK NY 10103-0001
ORRICK, HERRINGTON & SUTCLIFFE LLP	ATTN: ROGER FRANKEL, RICHARD H. WYRON, JONATHAN P. GUY AND DEBRA L. FELDER 1152 15TH STREET, N.W. WASHINGTON DC 20005-1706
OTTERBOURG, STEINDLER, HOUSTON & ROSEN, P.C.	ATTN: WILLIAM M. SILVERMAN AND PETER FELDMAN 230 PARK AVENUE NEW YORK NY 10169-0075
OTTERBOURG, STEINDLER, HOUSTON & ROSEN, P.C.	WILLIAM M. SILVERMAN, ESQ., PETER FELDMAN, ESQ. 230 PARK AVENUE NEW YORK NY 10169
OUTTEN & GOLDEN LLP	ATTN: JACK RAISNER AND RENE ROUPINIAN 3 PARK AVENUE, 29TH FLOOR NEW YORK NY 10016
PARKER POE ADAMS & BERNSTEIN LLP	ATTN: KIAH T. FORD IV THREE WACHOVIA CENTER 401 S. TRYON STREET, SUITE 3000 CHARLOTTE NC 28202
PATTERSON BELKNAP WEBB & TYLER LLP	ATTN: DAVID W. DYKHOUSE AND BRIAN P. GUINEY 1133 AVENUE OF THE AMERICAS NEW

Claim Name	Address Information
PATTERSON BELKNAP WEBB & TYLER LLP	YORK NY 10036-6710
PAUL HASTINGS JANOFSKY & WALKER LLP	ATTN: HARVEY A. STRICKON (HS5210) 75 EAST 55TH STREET NEW YORK NY 10022-3205
PAUL, HASTINGS, JANOFSKY & WALKER LLP	ATTN: THOMAS L. KENT AND LAWRENCE MITTMAN 75 EAST 55TH STREET NEW YORK NY 10022
PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	ATTN: STEPHEN J. SHIMSHAK, DOUGLAS R. DAVIS AND CLAUDIA L. HAMMERMAN 1285 AVENUE OF THE AMERICAS NEW YORK NY 10019-6064
PEITZMAN, WEG & KEMPINSKY LLP	ATTN: HOWARD J. WEG AND DEVID B. SHEMANO 10100 SANTA MONICA BLVD., SUITE 1450 LOS ANGELES CA 90067
PEPPER HAMILTON LLP	ATTN: AUDREY D. WISOTSKY, ESQ. 301 CARNEGIE CENTER, SUITE 400 PRINCETON NJ 08543-5276
PEPPER HAMILTON LLP	ATTN: FRANCIS J. LAWALL, ESQ. 3000 TWO LOGAN SQUARE EIGHTEENTH AND ARCH STREETS PHILADELPHIA PA 19103-2799
PEPPER HAMILTON LLP	ATTN: EVELYN J. MELTZER AND JOHN H. SCHANNE II HERCULES PLAZA, SUITE 5100 1313 MARKET STREET, P.O. BOX 1709 WILMINGTON DE 19899-1709
PEPPER HAMILTON LLP	ATTN: KAY STANDRIDGE KRESS DEBORAH KOVSKY-APAP 100 RENAISSANCE CENTER, SUITE 3600 DETROIT MI 48243
PERDUE, BRANDON, FIELDER, COLLINS & MOTT, LLP	ATTN: ELIZABETH BANDA P.O. BOX 13430 ARLINGTON TX 76094-0430
PFEIFER & REYNOLDS, LLP	ATTN: MICHAEL R. PFEIFER, JAMES P. FINERTY AND LIBBY WONG 765 THE CITY DRIVE SOUTH, SUITE 380 ORANGE CA 92868
PFEIFER & REYNOLDS, LLP	ATTN: MICHAEL R. PFEIFER, JAMES P. FINERTY AND LIBBY WONG 765 THE CITY DRIVE SOUTH, SUITE 300 ORANGE CA 92868
PHOENIX AMERICAN FINANCIAL SERVICES, INC.	ATTN: JOSEPH HORGAN 2401 KERNER BLVD SAN RAFAEL CA 94901
PILLSBURY WINTHROP SHAW PITTMAN LLP	ATTN: DAVID A. CRICHLLOW, ESQ. 1540 BROADWAY NEW YORK NY 10036-4039
PILLSBURY WINTHROP SHAW PITTMAN LLP	ATTN: PATRICK J. POTTER 2300 N. STREET, NW WASHINGTON DC 20037
PILLSBURY WINTHROP SHAW PITTMAN LLP	ATTN: WILLIAM B. FREEMAN AND MARK D. HOULE 725 SOUTH FIGUEROA STREET, SUITE 2800 LOS ANGELES CA 90017-5443
PLATZER SWERGOLD KARLIN LEVINE GOLDBERG & JASLOW	ATTN: SYDNEY G. PLATZER 1065 AVENUE OF THE AMERICAS, 18TH FLOOR NEW YORK NY 10018
POLSINELLI SHALTON FLANIGAN SUELTHAUS PC	ATTN: CHRISTOPHER A WARD 222 DELAWARE AVENUE, SUITE 1101 WILMINGTON DE 19801
POLSINELLI SHALTON FLANIGAN SUELTHAUS PC	ATTN: DANIEL J. FLANIGAN 700 W. 47TH STREET, SUITE 1000 KANSAS CITY MO 64112
POLSINELLI SHALTON FLANIGAN SUELTHAUS PC	ATTN: JAMES E BIRD 700 W. 47TH STREET, SUITE 1000 KANSAS CITY MO 64112
PORZIO, BROMBERG & NEWMAN, P.C.	ATTN: JOHN S. MAIRO AND TERI JANE FREEDMAN 100 SOUTHGATE PARKWAY MORRISTOWN NJ 07962-1997
POST & SCHELL, P.C.	ATTN: BRIAN W. BISIGNANI, ESQ. 17 NORTH 2ND STREET, 12TH FLOOR HARRISBURG PA 17101-1601
POST, POLAK, GOODSELL, MACNEILL & STRAUCHLER, P.A.	ATTN: FREDERICK B. POLAK AND LAURA M. LOGIUDICE 575 MADISON AVENUE NEW YORK NY 10022
PROFUNDS ADVISORS LLC	ATTN: BARRY PERSHKOW 7501 WISCONSIN AVENUE SUITE 1000 BETHESDA MD 20814
PROSKAUER ROSE, LLP	ATTN: JEFFREY W. LEVITAN, MICHAEL T. MERVIS, ESQ. 1585 BROADWAY NEW YORK NY 10036-8299
PRYOR CASHMAN LLP	ATTN: ROBERT M. FLEISCHER & MARK R. JACOBS 410 PARK AVENUE NEW YORK NY 10022
PRYOR CASHMAN LLP	ATTN: ROBERT FLEISCHER, MARK JACOBS AND DAVID ROSE 410 PARK AVENUE NEW YORK NY 10022
PURSUIT PARTNERS	ATTN: LISA ROBERTS 333 LUDLOW STREET, NORTH TOWER, 4TH FLOOR STAMFORD CT 06902
QUINN EMANUEL URQUHART OLIVER & HEDGES, LLP	ATTN: SUSHEEL KIRPALANI, JAMES C. TECCE AND SCOTT C. SHELLEY, ROBERT DAKIS 51 MADISON AVE, 22ND FLOOR NEW YORK NY 10010
RABINOWITZ LUBETKIN & TULLY, LLC	ATTN: JONATHAN I. RABINOWITZ AND BARRY J. ROY 293 EISENHOWER PARKWAY SUITE 100 LIVINGSTON NJ 07039

Claim Name	Address Information
REED SMITH LLP	ATTN: J. ANDREW RAHL, ESQ. 599 LEXINGTON AVENUE NEW YORK NY 10022
REED SMITH LLP	ATTN: LUMA AL-SHIBIB 599 LEXINGTON AVENUE, 30TH FLOOR NEW YORK NY 10022
REED SMITH LLP	ATTN: MICHAEL J. VENDITTO 599 LEXINGTON AVE. NEW YORK NY 10022
REED SMITH LLP	ATTN: JOHN L. SCOTT, DAVID M. GRIMES AND RIZWAN A. QURESHI 599 LEXINGTON AVENUE NEW YORK NY 10022
REED SMITH LLP	ATTN: KURT F. GWINNE, J. CORY FALGOWSKI 1201 N. MARKET STREET, SUITE 1500 WILMINGTON DE 19801
REED SMITH LLP	411 CASTLE SHANNON BLVD MT LEBANON PA 152341405
REED SMITH LLP	ATTN PAUL A RACHMUTH ESQ COUNSEL TO GALLEON BUCCANEER'S OFFSHORE LTD 599 LEXINGTON AVENUE NEW YORK NY 10022
REED SMITH LLP	ATTN: ERIC A. SCHAFER, ESQ. 435 SIXTH AVENUE PITTSBURGH PA 15219
RIDDELL WILLIAMS P.S.	ATTN: JOSPEH E. SHICKICH 1001 4TH AVENUE SUITE 4500 SEATTLE WA 98154-1192
RIEMER & BRAUNSTEIN LLP	ATTN: GUY MOSS, ALAN BRAUNSTEIN AND ALEXANDER RHEAUME THREE CENTER PLAZA BOSTON MA 02108
RUSSELL INVESTMENTS	ATTN: ELIOT COHEN 909 A STREET TACOMA WA 98402-5120
RUSSELL R. JOHNSON III	2258 WHEATLANDS DRIVE MANAKIN SABOT VA 23103
RUSSIN VECCHI BERG & BERNSTEIN LLP	ATTN: J. FRED BERG JR, ESQ. 380 LEXINGTON AVENUE, SUITE 1518 NEW YORK NY 10168
SAINT JOSEPH'S UNIVERSITY	OFFICE OF THE GENERAL COUNSEL ATTN: MARIANNE SCHIMELFENIG, ESQ. 5600 CITY AVENUE PHILADELPHIA PA 19131-1395
SAINT JOSEPH'S UNIVERSITY	ATTN: MARIANNE SCHIMELFENIG, ESQ. OFFICE OF THE GENERAL COUNSEL 5600 CITY AVENUE PHILADELPHIA PA 19131-1395
SALANS	ATTN: CLAUDE D. MONTGOMERY & LEE P. WHIDDEN 620 FIFTH AVENUE NEW YORK NY 10020
SATTERLEE STEPHENS BURKE & BURKE LLP	ATTN: CHRISTOPHER BELMONTE, PAMELA BOSSWICK TIMOTHY T. BROCK, & ABIGAIL SNOW 230 PARK AVENUE NEW YORK NY 10169
SAUL EWING LLP	ATTN: ADAM H. ISENBERG, ESQ. CENTRE SQUARE WEST 1500 MARKET STREET, 38TH FLOOR PHILADELPHIA PA 19102
SCHIFF HARDIN LLP	ATTN: EUGENE J. GEEKIE, JR. 6600 SEARS TOWER CHICAGO IL 60606
SCHIFFRIN BARROWAY TOPAZ & KESSLER, LLP	ATTN: JOHN A. KEHOE AND BENJAMIN J. HINERFELD 280 KING OF PRUSSIA ROAD WAYNE PA 19087
SCHLAM STONE & DOLAN LLP	ATTN: BENNETTE D. KRAMER 26 BROADWAY NEW YORK NY 10004
SCHNADER HARRISON SEGAL & LEWIS LLP	ATTN: NICHALOS J. LEPORE, III, ESQ. 1600 MARKET STREET, SUITE 3600 PHILADELPHIA PA 19103-7286
SCHNADER HARRISON SEGAL & LEWIS LLP	ATTN: NICHOLAS J. LEPORE, III, ESQUIRE 1600 MARKET STREET, SUITE 3600 PHILADELPHIA PA 19103-7286
SECURITIES AND EXCHANGE COMMISSION	ATTN: BONNIE L. GAUCH DIVISION OF MARKET REGULATION 450 5TH STREET, NW WASHINGTON DC 20549-1001
SECURITIES AND EXCHANGE COMMISSION	NORTHEAST REGIONAL OFFICE ATTN: MARK SCHONFELD, REGIONAL DIRECTOR NEW YORK NY 10007
SECURITIES AND EXCHANGE COMMISSION	ATTN: BONNIE GAUCH DIVISION OF MARKET REGULATION 450 5TH STREET NW WASHINGTON DC 20549-1001
SECURITIES INVESTOR PROTECTION CORPORATION	805 15TH STREET, N.W. SUITE 800 WASHINGTON DC 20005-2215
SECURITIES INVESTOR PROTECTION CORPORATION	805 15TH STREET, N.W. SUITE 800 ATTN: KENNETH J. CAPUTO WASHINGTON DC 20005-2215
SEWARD & KISSEL LLP	ATTN: RONALD L. COHEN, ESQ. ONE BATTERY PARK PLAZA NEW YORK NY 10004
SEWARD & KISSEL LLP	ATTN: JOHN R. ASHMEAD, ESQ. ONE BATTERY PARK PLAZA NEW YORK NY 10004
SHEAK & KORZUN, P.C.	ATTN: TIMOTHY J. KORZUN, ESQ. 1 WASHINGTON CROSSING ROAD PENNINGTON NJ 08534
SHEARMAN & STERLING LLP	ATTN: FREDRIC SOSNICK, ESQ., JAMES L. GARRITY, ESQ AND NED S. SCHODEK, ESQ. 599 LEXINGTON AVENUE NEW YORK NY 10022
SHELL ENERGY NORTH AMERICA (US), L.P.	ATTN: ANN REYNAUD 909 FANNIN, PLAZA LEVEL 1 HOUSTON TX 77010
SHELL ENERGY NORTH AMERICA (US), L.P.	ATTN: ANN REYNAUD 909 FANNIN, PLAZA LEVEL 1 HOUSTON TX 77010
SHELL TRADING (US) COMPANY	ATTN: JENNIFER GORE 910 FANNIN, PLAZA LEVEL 1 HOUSTON TX 77010

Claim Name	Address Information
SHENWICK & ASSOCIATES	ATTN: JAMES H. SHENWICK, ESQ. 655 THIRD AVENUE, 20TH FLOOR 20TH FLOOR NEW YORK NY 10017
SHEPPARD MULLIN RICHTER & HAMPTON LLP	ATTN: CARREN SHULMAN & RUSSELL RIED ESQS 30 ROCKEFELLER PLAZA 24TH FLOOR NEW YORK NY 10112
SHEPPARD MULLIN RICHTER & HAMPTON LLP	ATTN: MALANI J. CADEMARTORI, ESQ. 30 ROCKEFELLER PLAZA, 24TH FLOOR NEW YORK NY 10112
SHEPPARD MULLIN RICHTER & HAMPTON, LLP	ATTN: RUSSELL L. REID AND BLANKA K. WOLFE 30 ROCKEFELLER PLAZA, 24TH FLOOR NEW YORK NY 10112
SHIPMAN & GOODWIN LLP	ATTN: JULIE A. MANNING, ESQ. ONE CONSTITUTION PLAZA HARTFORD CT 06103-1919
SIDLEY AUSTIN LLP	ATTN: ANDREW C. QUALE, JR., ALAN M. UNGER 787 SEVENTH AVENUE NEW YORK NY 10019
SILVERMANACAMPORA LLP	ATTN: RONALD J. FRIEDMAN 100 JERICHO QUADRANGLE, SUITE 300 JERICHO NY 11753
SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP	ATTN: SALLY MCDONALD HENRY NEW YORK NY 10036
SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP	ATTN: SALLY MCDONALD HENRY FOUR TIMES SQUARE NEW YORK NY 10036
SONNENSCHEIN NATH & ROSENTHAL LLP	ATTN: D. FARRINGTON YATES AND JILLIAN GUTMAN MANN 1221 AVENUE OF THE AMERICAS NEW YORK NY 10020
SONNENSCHEIN NATH & ROSENTHAL LLP	ATTN: PATRICK C. MAXCY, ESQUIRE 8000 SEARS TOWER 233 WACKER DRIVE CHICAGO IL 60606
SQUIRE, SANDERS & DEMPSEY L.L.P.	30 ROCKEFELLER PLZ FL 22 NEW YORK NY 101122299
SQUIRE, SANDERS & DEMPSEY L.L.P.	ATTN: STEPHEN D. LERNER 221 E. FOURTH STREET, SUITE 2900 CINCINNATI OH 45202
SQUIRE, SANDERS & DEMPSEY L.L.P.	ATTN: SANDRA E. MEYERSON AND PETER A. ZISER 1095 AVENUE OF THE AMERICAS, 31ST FLOOR NEW YORK NY 10036
STAGG, TERENZI, CONFUSIONE & WABNIK, LLP	ATTN: RONALD TERENZI AND CARA GOLDSTEIN 401 FRANKLIN AVENUE GARDEN CITY NY 11530
STAHL ZELLOE, P.C.	ATTN: RICHARD J. STAHL, ESQ. 11350 RANDOM HILLS ROAD, SUITE 700 FAIRFAX VA 22030
STANDARD CHARTERED BANK	ATTN: MARC CHAIT 1 MADISON AVENUE, 3RD FLOOR NEW YORK NY 10010
STEIN & LUBIN LLP	ATTN: EUGENE CHANG 600 MONTGOMERY STREET, 14TH FLOOR SAN FRANCISCO CA 94111
STEMPEL BENNETT CLAMAN & HOCHBERG, P.C.	ATTN: EDMOND P. O'BRIEN 675 THIRD AVENUE, 31ST FLOOR NEW YORK NY 10017
STEPTOE & JOHNSON LLP	ATTN: JOHN H. LOVI AND LARA E. ROMANSIC 750 SEVENTH AVENUE NEW YORK NY 10019
STEPTOE & JOHNSON LLP	ATTN: ROBBIN L. ITKIN AND KATHERINE C. PIPER 2121 AVENUE OF THE STARS, SUITE 2800 LOS ANGELES CA 90067
STEVENS & LEE, P.C.	ATTN: CHESTER SALOMON AND CONSTANTINE POURAKIS 485 MADISON AVE, 20TH FLOOR NEW YORK NY 10022
STEVENS & LEE, P.C.	ATTN: ALEC P. OSTROW AND CONSTANTINE D. POURAKIS (COUSEL TO ROYAL BANK OF AMERICA) 485 MADISON AVENUE, 20TH FLOOR NEW YORK NY 10022
STEVENS & LEE, P.C.	ATTN: ALEC P. OSTROW AND CONSTANTINE D. POURAKIS 485 MADISON AVENUE, 20TH FLOOR NEW YORK NY 10022
STRADLEY RONON STEVENS & YOUNG LLP	ATTN: PAUL PATTERSON, MICHAEL CORDONE, MARK DORVAL 2600 ONE COMMERCE SQUARE PHILADELPHIA PA 19103-7098
STRADLEY RONON STEVENS & YOUNG, LLP	ATTN: MICHAEL J. CORDONE, ESQ. 2600 ONE COMMERCE SQUARE PHILADELPHIA PA 19103-7098
STRADLEY RONON STEVENS & YOUNG, LLP	ATTN: PAUL A PATTERSON AND MICHAEL J. CORDONE 2600 ONE COMMERCE SQUARE PHILADELPHIA PA 19103-7098
STREUSAND & LANDON LLP	515 CONGRESS AVE STE 2525 AUSTIN TX 787013508
STREUSAND & LANDON LLP	ATTN: SABRINA L. STREUSAND, ESQ. 816 CONGRESS AVENUE, SUITE 1600 AUSTIN TX 78701
STROOCK & STROOCK & LAVAN LLP	ATTN: LAWRENCE M. HANDELSMAN AND DENISE K. WILDES 180 MAIDEN LANE NEW YORK NY 10038
STROOCK & STROOCK & LAVAN LLP	ATTN: HAROLD A. OLSEN 180 MAIDEN LANE NEW YORK NY 10038
STROOCK & STROOK & LAVAN LLP	ATTN: MARK A. SPEISER & SHERRY J. MILLMAN 180 MAIDEN LANE NEW YORK NY 10038

Claim Name	Address Information
SULLIVAN & CROMWELL LLP	ATTN: ROBINSON B. LACE AND HYDEE R. FELDSTEIN 125 BROAD STREET NEW YORK NY 10004
SULLIVAN & CROMWELL LLP	ATTN: ROBINSON B. LACY & HYDEE R. FELDSTEIN, ESQS 125 BROAD STREET NEW YORK NY 10004
SULLIVAN & CROMWELL LLP	ATTN: ROBINSON B. LACE, HYDEE R. FELDSTEIN 125 BROAD STREET NEW YORK NY 10004
SUTHERLAND ASBILL & BRENNAN LLP	ATTN: MARK D. SHERRILL 1275 PENNSYLVANIA AVENUE, NW WASHINGTON DC 20004
SUTHERLAND ASBILL & BRENNAN LLP	ATTN: PAUL B. TURNER TWO HOUSTON CENTER 919 FANNIN, SUITE 2200 HOUSTON TX 77010
TANNENBAUM HELPERN SYRACUSE & HIRSCHTRITT LLP	ATTN: ROY H. CARLIN 900 THIRD AVENUE, 13TH FLOOR NEW YORK NY 10022-4796
TEITELBAUM & BASKIN LLP	ATTN: JAY TEITELBAUM 3 BARKER AVENUE, 3RD FLOOR WHITE PLAINS NY 10601
TENNESSEE DEPARTMENT OF REVENUE	C/O TN ATTORNEY GENERAL'S OFFICE, BANKRUPTCY DIV. PO BOX 20207 NASHVILLE TN 37202-0207
THE BANK OF NEW YORK MELLON	ATTN: RANJIT MATHER, ROBERT BAILEY ONE WALL STREET, 11TH FLOOR NEW YORK NY 10286
THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.	ATTN: MONIQUE L. MORREALE 1251 AVENUE OF THE AMERICAS NEW YORK NY 10020-1104
THE CHUO MITSUI TRUST AND BANKING CO., LTD	33-1, SHIBA 3-CHOME MINATO-KU TOKYO 105-8574 JAPAN
THE SUMITOMO TRUST & BANKING CO., LTD	ATTN: MR. MASAYA YAMASHIRO, SENIOR MANAGER GRANTOKYO, SOUTH TOWER 1-9-2, MARUNOUCHI, CHIYODA-KU TOKYO 100-6611 JAPAN
THE WILSON LAW FIRM PC	ATTN: L. MATT WILSON, ESQ. 950 EAST PACES FERRY ROAD SUITE 3250 ATLANTA PLAZA ATLANTA GA 30326
THOMPSON & KNIGHT LLP	ATTN: IRA L. HERMAN & DEMETRA L. LIGGINS 919 THIRD AVENUE, 39TH FLOOR NEW YORK NY 10022-3915
THOMPSON & KNIGHT LLP	ATTN: DAVID M. BENNETT 1722 ROUTH STREET SUITE 1500 DALLAS TX 75201-2533
THOMPSON & KNIGHT LLP	ATTN: RHETT G. CAMPBELL & MITCHELL E. AYER 333 CLAY STREET, SUITE 3300 HOUSTON TX 77002
THOMPSON & KNIGHT LLP	ATTN: RHETT G. CAMPBELL 333 CLAY STREET, SUITE 3300 HOUSTON TX 77002-4499
THOMPSON COBURN LLP	ATTN: MARK V. BOSSI ONE US BANK PLAZA SAINT LOUIS MO 63101
TISHMAN SPEYER PROPERTIES, LP	ATTN: MICHAEL BENNER, ANN MENARD, BRADLEY TURK AND NED BANNON, CORPORATE COUNSEL 45 ROCKEFELLER PLAZA NEW YORK NY 10111
TRAVELERS	NATIONAL ACCOUNTS ATTN: OLGA PRESS, ACCOUNT RESOLUTION 1 TOWER SQUARE - 5MN HARTFORD CT 06183-4044
TROUTMAN SANDERS LLP	ATTN: HOLLACE T. COHEN & LEE STREMBA 405 Lexington Avenue NEW YORK NY 10174
TROUTMAN SANDERS LLP	ATTN: LEE STREMBA, ESQ. THE CHRYSLER BUILDING 405 Lexington Avenue NEW YORK NY 10174
TROUTMAN SANDERS LLP	ATTN: HOLLACE T. COHEN & PAUL H. DEUTCH THE CHRYSLER BUILDING 405 Lexington Avenue NEW YORK NY 10174
TROUTMAN SANDERS LLP	ATTN: PAUL H. DEUTCH, ESQ. THE CHRYSLER BUILDING 405 Lexington Building NEW YORK NY 10174
TUCKER ARENSBURG, P.C.	ATTN: BEVERLY WEISS MANNE, BRADLEY S. TUPI AND MICHAEL A. SHINER 1500 ONE PPG PLACE PITTSBURGH PA 15222
TW TELECOM INC.	ATTN: LINDA BOYLE 10475 PARK MEADOWS DRIVE, #400 LITTLETON CO 80124
UNITED STATES BANKRUPTCY COURT	SOUTHERN DISTRICT OF NEW YORK ATTN: THE HONORABLE JAMES M. PECK ONE BOWLING GREEN, COURTROOM 601 NEW YORK NY 10004
UNITED STATES BANKRUPTCY COURT	SOUTHERN DISTRICT OF NEW YORK ONE BOWLING GREEN ATTN: HONORABLE JAMES M. PECK NEW YORK NY 10004
US SECURITIES AND EXCHANGE COMMISSION	MARK SCHONFELD, REGIONAL DIRECTOR
US SECURITIES AND EXCHANGE COMMISSION	ALISTAIR BAMBACK
US SECURITIES AND EXCHANGE COMMISSION	NEAL JACOBSON
US SECURITIES AND EXCHANGE COMMISSION	ALEXANDER F COHEN
VEDDER PRICE P.C.	ATTN: ERIN ZAVALKOFF-BABEJ, ESQ. 1633 BROADWAY, 47TH FLOOR NEW YORK NY 10019

Claim Name	Address Information
VEDDER PRICE P.C.	ATTN: DOUGLAS J. LIPKE, ESQ. 222 N. LASALLE STREET CHICAGO IL 60601-1003
VEDDER PRICE PC	ATTN: MICHAEL J. EDELMAN 1633 BROADWAY, 4TH FLOOR NEW YORK NY 10019
VENABLE LLP	ATTN: EDWARD A. SMITH, ESQ. 1270 AVENUE OF THE AMERICAS, 25TH FLOOR NEW YORK NY 10020
VENABLE LLP	ATTN: LISA BITTLE TANCREDI, ESQ. 750 EAST PRATT STREET, SUITE 900 BALTIMORE MD 21202
VENABLE LLP	ATTN: EDWARD A. SMITH, ESQ. ROCKEFELLER CENTER 1270 AVE OF THE AMERICAS, 25TH FL NEW YORK NY 10020
VENABLE LLP	ATTN: LISA BITTLE TANCREDI, ESQ. 750 EAST PRATT STRET, SUITE 900 BALTIMORE MD 21202
VINSON & ELKINS L.L.P.	ATTN: STEVEN M. ABRAMOWITZ 666 FIFTH AVENUE, 27TH FLOOR NEW YORK NY 10103
VINSON & ELKINS L.L.P.	ATTN: JOHN E. WEST AND STEVEN M. ABRAMOWITZ 1001 FANNIN STREET, SUITE 2500 HOUSTON TX 77002-6760
VINSON & ELKINS LLP	ATTN: DOV KLEINER, ESQ. 666 FIFTH AVENUE, 26TH FLOOR NEW YORK NY 10103
VINSON & ELKINS RLLP	ATTN: JEFFREY E. ELDREDGE CITY POINT, 33RD FLOOR ONE ROPEMAKED STREET LONDON EC2Y 9UE UK
VINSON & ELKINS RLLP	ATTN: JEFFREY E. ELDREDGE CITY POINT, 33RD FLOOR ONE ROPEMAKER STREET LONDON EC2Y 9UE UK
WACHTELL, LIPTON, ROSEN & KATZ	ATTN: HAROLD S. NOVIKOFF, ESQ, RICHARD G. MASON, ESQ AND JOSHUA A. FELTMAN, ESQ 51 WEST 52ND STREET NEW YORK NY 10019-6150
WACHTELL, LIPTON, ROSEN & KATZ	ATTN: AMY WOLF, ESQ. 51 WEST 52ND STREET NEW YORK NY 10019-6150
WACHTELL, LIPTON, ROSEN & KATZ	ATTN: A. WOLF, H. NOVIKOFF, J. FELTMAN 51 WEST 52ND STREET NEW YORK NY 10019-6150
WATSON, FARLEY & WILLIAMS (NEW YORK) LLP	ATTN: CHRISTOPHER BELISLE, JANE FREEBERG SARMA 1133 AVENUE OF THE AMERICAS NEW YORK NY 10036
WEIL GOTSHAL & MANGES LLP	ATTN: RICHARD P. KRASNOW, LORI R. FIFE SHAI Y. WAISMAN, JACQUELINE MARCUS 767 FIFTH AVENUE NEW YORK NY 10153
WEIL, GOTSHAL & MANGES LLP	ATTN: RICHARD KRASNOW, LORI FIFE, SHAI WAISMAN, JACQUELINE MARCUS 767 FIFTH AVENUE NEW YORK NY 10153
WHITE & CASE LLP	ATTN: MICHAEL RUETZEL, ULF KREPPEL, KATARINA STAHL BOCKENHEIMER LANDSTRASSE 20 60323 FRANKFURT AM MAIN GEORGIA
WHITE & CASE LLP	ATTN: EVAN C. HOLLANDER, ESQ. 1155 AVENUE OF THE AMERICAS NEW YORK NY 10036
WHITE & CASE LLP	ATTN: ABRAHAM L. ZYLBERBERG, DOUGLAS BAUMSTEIN AND RICHARD GRAHAM 1155 AVENUE OF THE AMERICAS NEW YORK NY 10036
WHITE & CASE LLP	ATTN: PHILIP JOHN NICHOLS 1155 AVENUE OF THE AMERICAS NEW YORK NY 10036-2787
WHITE & CASE LLP	ATTN: GERARD UZZI, J. CHRISTOPHER SHORE AND LISA THOMPSON 1155 AVENUE OF THE AMERICAS NEW YORK NY 10036-2787
WHITE & CASE LLP	ATTN: THOMAS E. MACWRIGHT JR. AND AILEEN VENES WACHOVIA FINANCIAL CENTER SUITE 4900 200 SOUTH BISCAYNE BLVD MIAMI FL 33131
WHITE & CASE LLP	ATTN: THOMAS E. LAURIA WACHOVIA FINANCIAL CENTER, SUITE 4900 200 SOUTH BISCAYNE BLVD MIAMI FL 33131
WIGGIN AND DANA LLP	ATTN: SHARYN B. ZUCH 185 ASYLUM STREET HARTFORD CT 06103-3402
WILLKIE FARR & GALLAGHER LLP	ATTN: MARC ABRAMS, SHELLEY CHAPMAN BENITO ROMANO 787 SEVENTH AVENUE NEW YORK NY 10019-6099
WILLKIE FARR & GALLAGHER LLP	ATTN: SHELLEY C. CHAPMAN & MARC ABRAMS 787 SEVENTH AVENUE NEW YORK NY 10019-6099
WILLKIE FARR & GALLAGHER LLP	ATTN: ROGER NETZER, ESQ. AND DAN C. KOZUSKO, ESQ. 787 SEVENTH AVENUE NEW YORK NY 10019-6099
WILLKIE FARR & GALLAGHER LLP	ATTN: MARC ABRAMS, ESQ. 787 SEVENTH AVENUE NEW YORK NY 10019-6099
WILLKIE FARR & GALLAGHER LLP	ATTN: MARC ABRAMS, SHELLEY CHAPMAN BENITO ROMANO, JAMIE KETTEN NEW YORK NY 10019-6099
WILMINGTON TRUST COMPANY	ATTN JAMES J MCGINLEY 520 MADISON AVE, 33RD FL NEW YORK NY 10022

Claim Name	Address Information
WILMINGTON TRUST FSB	50 S 6TH ST STE 1290 MINNEAPOLIS MN 554021544
WINSTON & STRAWN LLP	ATTN: CAREY D. SCHREIBER 200 PARK AVENUE NEW YORK NY 10166-4193
WINSTON & STRAWN LLP	ATTN: DAVID NEIER 200 PARK AVENUE NEW YORK NY 10166-4193
WINSTON & STRAWN LLP	ATTN: DANIEL J. MCGUIRE, MYJA K. KJAER 35 WEST WACKER DRIVE CHICAGO IL 60601
WOLFF & SAMSON PC	ATTN: DAVID N. RAVIN & ROBERT E. NIES THE OFFICES AT CRYSTAL LAKE ONE BOLAND DRIVE WEST ORANGE NJ 07052
WOLLMUTH MAHER & DEUTSCH LLP	ATTN: JAMES N. LAWLOR, ESQ. ONE GATEWAY CENTER, 9TH FLOOR NEWARK NJ 07102
WOLLMUTH MAHER & DEUTSCH LLP	ATTN: JAMES N. LAWLOR, ESQ. 500 FIFTH AVENUE NEW YORK NY 10110
YOUNG WILLIAMS P.A.	ATTN: ROBERT L. HOLLADAY, JR. PO BOX 23059 210 E. CAPITOL STREET., SUITE 2000 JACKSON MS 39201
ZEISLER & ZEISLER, P.C.	ATTN: GREGORY B. SCHILLER, ESQ. 558 CLINTON AVENUE BRIDGEPORT CT 06605
ZUCKERMAN SPAEDER LLP	ATTN: THOMAS G MACAULEY & VIRGINIA WHITEHILL GULDI 919 MARKET STREET, SUITE 990 PO BOX 1028 WILMINGTON DE 19899

Total Creditor Count 556
